



SUSTAINABLE DEVELOPMENT REPORT

CONTENTS

01

CORPORATE PROFILE

04 About the Sustainable
Development Report 2024

06 Message from the Chairman

08 Sustainable development
achievements in 2024

12 General information

14 Vision - Mission - Core values

16 Development milestones

19 Business lines and locations

20 Key customers and partners

21 Key products and services

22 Outstanding awards

24 Member units

02

MANAGEMENT TOWARDS SUSTAINABLE DEVELOPMENT

28 KSB's sustainable
development orientation

30 Sustainable development
governance at KSB

Sustainable stakeholder
engagement and material
issues

03

SUSTAINABLE MINERAL PRODUCTION AND EXTRACTION

48 Sustainable mineral
extraction policy

Compliance with environmental
protection laws - Impact
mitigation management

50 Energy and water consumption
management - Cost efficiency

52 Emissions, sewage, and waste
management

04

EMPLOYEES: STREAMLINED - ENGAGED - SUSTAINING COMPETITIVE ADVANTAGE

Workplace environment:
60 modern, professional, safe,
equitable, and sustainable

Occupational health and
69 safety - a top priority with
strict management

05

ECONOMIC CONTRIBUTIONS: PROACTIVELY SHARING RESPONSIBILITY AMID ONGOING CHALLENGES

72 Economic performance

75 Market presence

76 Green capital market activities

77 Community contributions

84 GRI REFERENCE



ABOUT THE SUSTAINABLE DEVELOPMENT REPORT 2024



As the world increasingly faces environmental, social, and governance (ESG) challenges, sustainable development has become an imperative for any enterprise seeking long-term growth and resilience.

Despite ongoing difficulties in the business environment, KSB remains steadfast in its commitment to pursuing sustainable development strategies. We strive to ensure operational efficiency while consistently prioritizing environmental protection and contributing to the well-being of the broader community. KSB also aims to implement corporate governance in line with international best practices, enhance transparency and disclosure, and safeguard the interests of all stakeholders.

To better communicate our sustainability performance to stakeholders, KSB continues to publish a standalone Sustainable Development Report, separate from the Annual Report. This report places a strong focus on the Company's material issues across three key dimensions – Economic, Environmental, and Social – which are not covered in depth in the Annual Report.

REPORTING PERIOD

This Sustainable Development Report was prepared for the fiscal year 2024, covering the period from January 1, 2024, to December 31, 2024.

REPORTING STANDARDS

The report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards - Core option, the Disclosure Guidelines on Environmental and Social Information issued by the State Securities Commission of Vietnam, and Circular No. 96/2020/TT-BTC guiding information disclosure on the securities market, issued by the Ministry of Finance.

REPORT BOUNDARY

The report is based on data and information gathered from KSB's headquarters, factories, subsidiaries, and other business units operating within the territory of Vietnam.

CONTACT INFORMATION

KSB highly values your feedback as it helps us better fulfill our sustainable development goals, meet stakeholder expectations for transparency and long-term business growth, and uphold our corporate responsibility to the community.

Should you have any questions or suggestions related to our sustainability initiatives, please contact us at:

BINH DUONG MINERALS AND CONSTRUCTION JOINT STOCK COMPANY (KSB)

- Head Office: No. 8 Nguyen Thi Minh Khai Street, Group 9, Hoa Lan 1 Quarter, Thuan Giao Ward, Thuan An City, Binh Duong Province, Vietnam
- Phone: (0274) 3822.602
- Fax: (0274) 3823.922
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MESSAGE FROM THE CHAIRMAN

Although 2024 presented KSB with numerous difficulties and challenges, it also provided an opportunity for the Company to review and strengthen its governance system, and to drive significant improvements in operations - ensuring greater adaptability in the face of future uncertainties.

Dear Valued Shareholders, Customers and Partners,

In the face of a challenging macroeconomic and business environment in 2024, KSB took decisive action to restructure its organization, streamline operations, and implement comprehensive reforms. We successfully adopted international best practices in corporate governance and integrated them into our management framework. KSB remains steadfast in pursuing a sustainable development strategy, recognizing that such an approach not only strengthens compliance and risk management but also unlocks opportunities to innovate our business model, enhance adaptability, and generate long-term value for both the company and society. We believe this is the key to building a resilient, responsible, and enduring enterprise in the era of green and sustainable growth marked by rapid change.

Thanks to these efforts, KSB has successfully weathered the storm in 2024. Our business segments have steadily recovered and are now gaining momentum, laying a strong foundation for a new cycle of growth. In addition to creating stable employment for 225 local workers with competitive salaries and benefits, KSB actively contributes to social and community initiatives. With a sustained annual community budget of VND 2.5 billion, we continue to demonstrate our leadership's unwavering commitment to our sustainable development philosophy.

Operating in a sector governed by stringent regulations, KSB consistently ensures full compliance with all legal requirements related to mineral extraction and environmental protection. We strictly minimize environmental impact and rigorously adhere to the principle of sustainable resource development. Furthermore, we fulfill all tax obligations, with total contributions to the State Budget

reaching VND 81.7 billion in 2024. In total, KSB recorded VND 1,061.7 billion in distributed economic value and VND 546.6 billion in generated economic value.

Following a comprehensive restructuring and modernization effort, KSB is well-positioned to overcome future challenges, seize emerging opportunities, and embark on a new chapter of development. On behalf of the Management, I would like to extend my gratitude to our valued customers, shareholders, partners, and all employees for your continued trust and support. We look forward to your continued companionship on the journey ahead.

Sincerely yours,



PHAN TAN DAT
Chairman of the Board of Directors



SUSTAINABLE DEVELOPMENT ACHIEVEMENTS IN 2024



ECONOMIC VALUE
GENERATED

546.6

— BILLION VND —



ECONOMIC VALUE
DISTRIBUTED

1,061.7

— BILLION VND —



TOTAL NUMBER
OF EMPLOYEES

225

— PERSONS —



AVERAGE
INCOME

16.8

— MILLION VND/MONTH —



CONTRIBUTION TO
COMMUNITY
ACTIVITIES

2.5

— BILLION VND —



CONTRIBUTION TO
STATE BUDGET

81.7

— BILLION VND —

01

CORPORATE PROFILE

General information	12
Vision - Mission - Core values	14
Development milestones	16
Business lines and locations	19
Key customers and partners	20
Key products and services	21
Typical awards	22
Member units	24



GENERAL INFORMATION

COMPANY INFORMATION

Transaction name

CÔNG TY CỔ PHẦN KHOÁNG SẢN VÀ
XÂY DỰNG BÌNH DƯƠNG

English name

BINH DUONG MINERAL AND CONSTRUCTION JOINT
STOCK COMPANY

Abbreviated name

BIMICO

Headquarters

No. 8, Nguyen Thi Minh Khai Street, Group 9, Hoa
Lan 1 Quarter, Thuan Giao Ward, Thuan An City, Binh
Duong Province.

Business Registration

The Enterprise Registration Certificate was first issued
by the Department of Planning and Investment of
Binh Duong Province on April 27, 2006, and has since
undergone multiple amendments. The most recent
change was the 27th revision, made on October 17, 2024.

Independent Auditing Company

Ernst & Young Vietnam Ltd.

LISTING INFORMATION

Stock code

KSB

Stock exchange

Ho Chi Minh Stock Exchange - HOSE

Charter capital

VND1,147.79 billion

Owners' equity

VND 2,650.79 billion (as at 31/12/2024)

CONTACT INFORMATION

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VISION – MISSION – CORE VALUES



VISION

To become a leading provider of construction materials, especially high-quality construction stones, in the South East region by 2030.



MISSION

To always innovate, expand resources and scale of operations, apply advanced technology, standardize products and services. To become a reliable partner of construction contractors, participate in the country's key projects in the South East region.



CORE VALUES



UNITY



ACTIVENESS



INNOVATION



SUSTAINABLE
DEVELOPMENT

DEVELOPMENT MILESTONES

1993

ESTABLISHMENT

KSB was established on 13/01/1993 under Decision No. 62/QDUB of the People's Committee of Song Be Province, now Binh Duong province, formerly known as State-owned enterprise.

1997

RENAME

When Song Be Province was divided into two provinces Binh Duong and Binh Phuoc, SONGBEMINEXCO was renamed into Binh Duong Mineral Exploiting and Exporting Company under Decision No. 568/QD-UB dated 01/03/1997 of Binh Duong People's Committee.

2000

RENAME

Binh Duong Mineral Exploiting and Exporting Company was renamed into Binh Duong Mineral and Construction Joint Stock Company under Decision No. 179/2000/QD-UB dated 29/12/2000 of Binh Duong People's Committee; and this is the Company's official name up to now.

2006

EQUITIZATION

In May 2006, KSB was equitized with charter capital of VND 70 billion, and the State held 51% of the shares.

2007

BECAME A PUBLIC COMPANY

KSB was officially approved with the registration of the public company by the State Securities Commission of Vietnam.

2010

INCREASED CHARTER CAPITAL AND LISTED SHARES

In January 2010, the Company increased Charter capital to VND 107 billion, listed shares on HOSE with symbol KSB, and State's capital holding of 50.5%.

2012

INCREASED CHARTER CAPITAL

On 9/3/2012, KSB accelerated charter capital for the second time to VND 180 billion, State's capital holding of 50.5%.

2015

ISSUED SHARES TO INCREASE CHARTER CAPITAL

In July 2015, KSB issued additional 5,400,000 shares from owners' equity, raised charter capital to VND 234 billion, State capital (SCIC) holding of 50.05%.

2016

THE LEADING COMPANY IN THE FIELD OF MINING MINERALS FOR CONSTRUCTION MATERIALS

From 24 to 26 February 2016, SCIC sold all its shares in KSB, and KSB became a non-state enterprise. Shares were held by companies, funds, employees and other shareholders.

KSB proved itself as a leading company in the field of mining minerals for construction materials.

2017

RECEIVED 2ND LEVEL LABOR ORDER - KSB INDUSTRIAL ZONE DEVELOPMENT CO., LTD. WAS ESTABLISHED

KSB issued 23,400,000 new shares from owners' capital, increased charter capital to VND 468 billion. Sales exceeded VND 1,100 billion; Celebrated the 25th anniversary of establishment, received 2nd Level Labor Medal; Started to produce VSI stone and artificial sand replacing natural sand; Participated in providing construction materials for the highest building in Vietnam Landmark 81.

KSB Industrial Zone Development Co., Ltd. was established with 300 billion VND of charter capital, strategic investment in the ecosystem of IZs.

2018

ISSUED SHARES TO PAY DIVIDENDS AND ISSUE ESOP SHARES

KSB issued shares to pay dividends and issue ESOP shares to employees. The charter capital of Company was increased to over VND 537.80 billion.

2019

ESTABLISHED KSB INVESTMENT CO., LTD.

KSB Investment Co., Ltd. was established to expand the industrial real estate segment. KSB also established KSB Kaolin Co., Ltd. to expand kaolin mining and processing activities.

2020

AFFIRMED THE LEADING POSITION

Despite facing many difficulties due to the Covid-19 epidemic and stalled economic activities, KSB continued to have the successful year with net revenue of VND 1,322.5 billion, after-tax profit of VND 327.8 billion and owners' equity is nearly VND 1,584 billion.

KSB also constantly reaffirmed the position of a leading Company in the field of mining minerals for construction materials; Honored to be awarded Top 10 Best Annual Reports for Mid Cap Companies - Vietnam Listed Companies Awards and Outstanding Enterprise Award of Vietnam - ASEAN +3 in 2020.



DEVELOPMENT MILESTONES

2021

OVERCAME THE CHALLENGES

2021 is the year that the Company's main area of operation is the Southeast region, which is heavily affected by the Covid-19 epidemic, causing the real estate and construction market to stall. However, with solid courage and flexible solutions, KSB team overcame the challenges and achieved quite positive business results compared to the market, with revenue of VND 884.27 billion and profit after tax of VND 252.81 billion, equivalent to 90.3% of the plan.

2022

BREAKTHROUGH

With a dynamic, creative, and steadfast team, KSB has drastically implemented synchronous and flexible solutions to overcome challenges.

Net revenue in 2022 reached VND 859.1 billion, only a slight decrease of 2.8% compared to the previous year. Meanwhile, profit before tax maintained at VND 184.1 billion, profit after tax was recorded at VND 152.1 billion. This is an encouraging achievement in the context of general difficulties of the economy, demonstrating the outstanding efforts of all employees of the Company and the Leadership.

2023

TAM LAP 3 STONE MINE IS APPROVED FOR INVESTMENT

Last year, overcoming many challenges, KSB recorded revenue from production and business activities reaching VND 528.62 billion, Profit before tax reached VND 105.28 billion, Profit after tax reached VND 73.77 billion. At the end of 2023, KSB was approved by the People's Committee of Binh Duong province for investment policy for Tam Lap 3 open-pit construction stone mine, opening up potential growth opportunities in the near future.

2024

BUSINESS SEGMENTS RECOVERING, READY TO ENTER A NEW GROWTH CYCLE

Despite ongoing challenges in the business environment and capital market, KSB was among the few listed companies to successfully increase its charter capital from VND 766.31 billion to VND 1,147.79 billion. Through comprehensive restructuring-particularly in financial operations-the Company has revitalized its core business segments, setting the stage for a breakthrough. At the same time, KSB achieved several strategic milestones, including the acquisition of Hoa Lu Industrial Park (Binh Phuoc) with a total area of nearly 350 hectares, the commencement of operations at Tam Lap 3 quarry, and preparations for the expansion phase of Dat Cuoc Industrial Park. These developments have laid a solid foundation for entering a new growth cycle in 2025

BUSINESS LINES AND LOCATIONS

CORE BUSINESS ACTIVITIES

- 01 Exploration, mining, and processing of mineral resources
- 02 Production and trading of construction materials
- 03 Manufacturing of precast concrete components
- 04 Environmental treatment services (including wastewater treatment at KSB IDC)
- 05 Real estate trading and investment in industrial park infrastructure development

BUSINESS LOCATIONS

The Company's business activities are primarily concentrated in the provinces of **Binh Duong, Binh Phuoc, Dong Nai, and Thanh Hoa**. In Binh Duong, operations are mainly located in **Thuan An City and the districts of Bac Tan Uyen and Phu Giao**.

KSB has also invested in new quarries and expanded its business footprint to **Dong Nai and Thanh Hoa provinces**.



KEY CUSTOMERS AND PARTNERS



KEY PRODUCTS AND SERVICES

CONSTRUCTION MATERIALS



KSB advocates developing innovative construction products to meet the needs of different projects from high-rise buildings to infrastructure projects and be more environmentally friendly. KSB's construction stone products are currently highly appreciated for their quality and meet industry standards. In addition, KSB's concrete culvert products are also highly appreciated thanks to their advanced and modern technology.

KAOLIN



KSB owns kaolin mines with the large capacity, and currently exploits and processes all kinds of filtered kaolin and kaolin powder for the industries such as manufacturing ceramics, ceramic, paint, plastics, as well as processing rubber and fillers for fertilizer, animal feed plants. This is one of KSB's products being assessed high-quality.

INDUSTRIAL REAL ESTATE



Based on the available advantages of minerals mining and processing as well as manufacturing construction materials, KSB has invested in industrial real estate and real estate services to satisfy the demand of industrialization.

OUTSTANDING AWARDS



FIRST-CLASS LABOR ORDER AWARDED

by the President of Vietnam

TOP 10

VIETNAM GOLD STAR AWARD 2021

granted by Vietnam Young Entrepreneurs Association

ASIA PACIFIC ENTERPRISE EXCELLENCE AWARDS

2021 & 2022

hosted by Enterprise Asia

TOP 50

MOST EFFECTIVE BUSINESS COMPANIES IN VIETNAM, AWARDED

by Nhip Cau Dau Tu Magazine and Thien Viet Securities

OUTSTANDING ENTERPRISE AWARD OF VIETNAM - ASEAN+ 3 IN 2020

Organized by Enterprise Asia

TOP 10

BEST ANNUAL REPORTS MID CAP CATEGORY

at the Vietnam Listed Companies Awards in 2020 and 2022

LISTED COMPANY MEETING INFORMATION DISCLOSURE STANDARDS ON THE STOCK MARKET

IR Awards 2022-2023

RANKED AMONG ASIA'S

TOP 200

MOST EFFECTIVE COMPANIES

by Forbes - for the third time

RECOGNIZED AS A LEADING BUILDING MATERIALS ENTERPRISE - BMF 2018

by the Vietnam Building Materials Business Forum

GOLDEN DRAGON AWARD 2018 & VIETNAM STRONG BRAND IN 2017- 2018

voted by Vietnam Economic Times

MEMBER UNITS

FACTORIES AND ENTERPRISES

PHUOC VINH STONE EXPLOITATION AND PROCESSING ENTERPRISE

(License expired)

- » **Address:** Quarter 8, Phuoc Vinh Town, Phu Giao District, Binh Duong Province.
- » **Mining area:** 29.6 ha
- » **Reserves:** 10.6 million m³.
- » **Capacity:** 1.2 million m³ in situ/year.
- » **Mining method:** Open-pit mining using advanced technology, with a crushing and screening system capacity of 150-350 tons/hour.
- » **Quality management system:** ISO 9001:2015.

TAM LAP 3 CONSTRUCTION STONE QUARRY

- » **Address:** Tam Lap Commune, Phu Giao District, Binh Duong Province.
- » **Mining area:** 20ha
- » **Reserves:** 7.5 million m³.
- » **Capacity:** 1 million m³ in situ/year.
- » **Mining method:** Open-pit mining using advanced technology, equipped with a crushing and screening system with a capacity of 150-350 tons/hour
- » **Quality management system:** ISO 9001:2015.

TAN MY STONE EXPLOITATION AND PROCESSING ENTERPRISE

- » **Address:** Hamlet 1, Tan My Commune, Bac Tan Uyen District, Binh Duong Province.
- » **Mining area:** 41ha.
- » **Reserves:** 22 million m³ in situ, equivalent to 32 million m³ loose volume.
- » **Capacity:** 1.5 million m³/year, equivalent to 2.2 million m³ loose volume/year.
- » **Mining method:** Open-pit mining using advanced technology, with a crushing and screening system capacity of 150-250 tons/hour. The site includes independent internal roads and inland waterway systems, offering advantages for both road and waterway transportation.
- » **Quality management system:** ISO 9001:2015.

PHUOC HOA CLAY BRICK EXPLOITATION ENTERPRISE

(Bo La Clay Mine - mining license expired)

- » **Address:** Bo La Hamlet, Phuoc Hoa Commune, Phu Giao District, Binh Duong Province.
- » **Mining area:** 11.717ha.
- » **Reserves:** 1.5 million m³.
- » **Capacity:** 250,000 m³ in situ/year.

BINH DUONG CONCRETE ENTERPRISE

- » **Address:** N4-D3, Dat Cuoc Industrial Park, Bac Tan Uyen District, Binh Duong Province.
- » **Technology:** Centrifugal rotary technology, Core vibration technology of Germany.
- » **Capacity:** 60,000 m³ in situ/year.
- » Concrete Enterprise produces concrete drainage pipes, precast concrete box culverts and prefabricated concrete components in various sizes. Team of skilled workers, provide transportation services, loading and assembling drains according to customer requirements.
- » **Quality management system:** ISO 9001:2015.

TAN THANH KAOLIN EXPLOITATION AND PROCESSING ENTERPRISE

- » **Address1:** Suoi Sau Hamlet, Dat Cuoc Commune, Bac Tan Uyen District, Binh Duong Province .
- » **Address 2:** Hamlet 1, Tan Lap Commune, Bac Tan Uyen District, Binh Duong Province .

SUBSIDIARY AND AFFILIATE COMPANIES

KSB IDC INDUSTRY DEVELOPMENT COMPANY LIMITED

- » **Address:** Lot A1 - D1 Street - Zone A - Dat Cuoc Industrial Park, Dat Cuoc Commune, Bac Tan Uyen District, Binh Duong Province.
- » Dat Cuoc Industrial Park is part of Binh Duong Province's broader economic and urban development planning. With a prime location, convenient transportation, and fully developed infrastructure, it offers an ideal environment for success to both domestic and international investors.

KSB INVESTMENT COMPANY LIMITED

- » **Address:** No. 8 Nguyen Thi Minh Khai Street, Group 9, Hoa Lan 1 Quarter, Thuan Giao Ward, Thuan An City, Binh Duong Province

THANG LONG MINING TRANSPORT SERVICE COOPERATIVE

- » **Address:** Ong Huong Hamlet, Tan Hien Road, Thien Tan Commune, Vinh Cuu District, Dong Nai.
- » **Mining area:** 12 ha.
- » **Reserves:** 5.3 million m³ in situ, equivalent to 7.8 million m³ loose volume.

HOA LU BINH PHUOC INVESTMENT JOINT STOCK COMPANY

(OWNERSHIP KSB HOLDS 88.24%)

- » **Address:** : Loc Tan and Loc Thanh Communes, Loc Ninh District, Binh Phuoc Province.
- » **Planned area for development:** 348 ha.

BIEN HOA CONSTRUCTION AND BUILDING MATERIALS PRODUCTION JOINT STOCK COMPANY (OWNERSHIP KSB HOLDS 22.05%)

- » **Address:** K4/79c, Nguyen Tri Phuong Street, Buu Hoa Ward, Bien Hoa City, Dong Nai Province.

MINH LONG KSB KAOLIN COMPANY LIMITED

- » **Address:** Quarter 1, Minh Long Ward, Chon Thanh Town, Binh Phuoc Province.
- » **Mining area:** 64 ha.
- » **Reserves:** 12 million tons.
- » **Capacity:** 450,000 tons/year.
- » Minh Long Kaolin Mine supplies a high-quality, stable, and long-term source of kaolin-available through 2038-to ceramic and fertilizer plants across southern Vietnam.

PHU NAM SON JOINT STOCK COMPANY, THANH HOA (OWNERSHIP KSB HOLDS 51%)

- » **Address:** Tan Phuc Hamlet, Tan Truong Commune, Tinh Gia District, Thanh Hoa Province.
- » **Quality Management System:** ISO 9001:2015.

KSB transferred its entire equity stake and Phu Nam Son JSC is no longer an associate company as of December 31, 2024.



02

MANAGEMENT TOWARDS SUSTAINABLE DEVELOPMENT

KSB's sustainable development orientation	28
Sustainable development governance at KSB	30
Sustainable stakeholder engagement and material issues	38

KSB'S SUSTAINABLE DEVELOPMENT ORIENTATION

SHORT-TERM OBJECTIVES

Actively pursue M&A opportunities with companies in the same industry that own large quarries, while increasing production output to achieve sustainable growth targets.

Continue enhancing the management system to ensure efficient business operations while minimizing impacts on the environment, society, and local communities.

Maintain regular and ad-hoc inspections and monitoring of machinery maintenance to ensure uninterrupted business operations and reduce environmental emissions.



MEDIUM AND LONG-TERM OBJECTIVES

Develop recruitment and training plans for the next generation of employees to ensure a high-quality workforce for KSB's future expansion activities.

Continuously review and adjust HR policies, including compensation and benefits schemes, to retain high-quality talent and sustain KSB's competitive advantage in human resources.

Invest in technological innovation and modern equipment to support business operations, with the aim of diversifying product offerings and advancing sustainable development.

SUSTAINABLE DEVELOPMENT GOVERNANCE AT KSB

SUSTAINABLE MINERAL EXTRACTION PRACTICES

The United Nations' World Commission on Environment and Development introduced the concept of "sustainable development" in its 1987 report Our Common Future (also known as the Brundtland Report), which remains the most widely recognized definition to date. According to the report, sustainable development is defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." Based on this concept, achieving sustainable development requires balancing three core pillars: economic growth, environmental protection, and social responsibility.

In the mining industry, sustainable development refers to investments in mineral projects that are economically viable, technologically appropriate, environmentally sound, and socially responsible. Today, companies engaged in the extraction of non-renewable resources must embed sustainability principles into their operational activities and strategic decision making processes. Responsible companies can move toward sustainability by adopting appropriate management initiatives and industry best practices.



ENVIRONMENT

Implementing robust environmental management practices at mining sites is essential for maintaining operational continuity while minimizing risks and negative environmental impacts. Effective environmental management not only safeguards natural ecosystems but also contributes to operational efficiency. Conversely, poor environmental oversight can lead to pollution incidents, serious environmental accidents, operational disruptions, and substantial remediation costs.



SAFETY

Given the nature of the mining industry - where accidents can result in severe consequences for both people and the environment - safety must be a top priority. Accidents not only cause human and material losses but also attract significant media and political attention. Therefore, ensuring workplace safety is critical to sustainable development.



ECONOMY

From both a mining and general business perspective, economic performance remains a central concern. Companies strive to minimize costs and maximize profits to ensure value creation for stakeholders and support long-term sustainable growth.



COMMUNITY

Local communities are among the most directly affected stakeholders in mining activities. Maintaining positive community relations is essential to minimizing social opposition and ensuring smooth operations. This is especially critical in developing countries, where mining companies must secure and maintain a "social license to operate." This can be achieved through initiatives such as prioritizing local employment, offering training programs, and equipping community members with transferable skills for life after mine closure.



OPERATIONAL EFFICIENCY

The methods and systems used to extract and manage mineral resources must be closely regulated to ensure uninterrupted operations, optimize extraction efficiency, and promote long-term sustainability, and avoid violating legal regulations on natural resource extraction. Conversely, poor extraction practices or resource mismanagement can lead to production losses, regulatory breaches, or degradation of natural resources.



SUSTAINABLE DEVELOPMENT GOVERNANCE AT KSB

10

PRINCIPLES SET
FORTH BY THE
INTERNATIONAL
COUNCIL ON
MINING AND
METALS (ICMM)



01 Implement and maintain ethical business practices and sound corporate governance systems that support sustainable development.

02 Integrate sustainable development considerations into corporate strategy and decision-making processes.

03 Respect the fundamental human rights, interests, cultures, customs, and values of employees and communities affected by corporate operations.

04 Implement effective risk management strategies and systems based on sound scientific evidence, and communicate risk-related perspectives transparently to stakeholders.

05 Continually seek ways to improve health and safety performance.

01

02

03

04

05

NET ZERO



06

06 Continuously strive to improve environmental performance, particularly in areas such as water management, energy efficiency, and climate change.

07

07 Contribute to the conservation of biodiversity and the integration of biodiversity considerations into land-use planning.

08

08 Facilitate and support the responsible design, use, reuse, recycling, and disposal of products.

09

09 Contribute to the social, economic, and institutional development of communities where projects are located.

10

10 Proactively engage with key stakeholders on sustainable development challenges and opportunities in an open and transparent manner. Provide effective reporting and independent verification of progress and performance.

Alongside the responsibility of ensuring returns for shareholders, environmental, social, and community commitments are indispensable to securing a company's long-term development. For this reason, KSB remains steadfast in its commitment to balancing business objectives with sustainable development goals.

SUSTAINABLE DEVELOPMENT GOVERNANCE AT KSB

CORPORATE GOVERNANCE STRUCTURE FOR SUSTAINABLE DEVELOPMENT

KSB consistently strives to implement sound corporate governance practices aligned with international best practices in order to enhance transparency, operational efficiency, and long-term value creation for all stakeholders. Every member of KSB plays a distinct role and holds specific responsibilities in contributing to the Company's sustainable development journey.



SUSTAINABLE DEVELOPMENT COMMITTEE

Responsible for implementing the Company's sustainable development strategies and directions across all functional departments, and reporting directly to the Board of Management and the Board of Directors on related matters.



FUNCTIONAL DEPARTMENTS

Accountable for executing the sustainable development strategy, communicating objectives to all employees, and ensuring effective implementation throughout the organization.



BOARD OF DIRECTORS (BOD):

Sets strategic goals and provides development orientations based on a comprehensive assessment of the Company's capabilities, laying the foundation for sustainable implementation plans to achieve sustainable development goals.



BOARD OF MANAGEMENT

Ensures effective execution of the strategies and directions set by the BOD, and assumes responsibility before the BOD for all matters related to sustainable development.



EMPLOYEES

As key stakeholders, employees directly contribute to creating long-term value and are integral to the Company's sustainable development efforts.

In addition, risk management is a key component of corporate governance at KSB. Risk management activities are conducted on a regular and periodic basis, in alignment with the Company's operations across all business units. Risks are assessed comprehensively and led by senior management, based on detailed reports from all departments. Based on the identified risks and their severity, the BOD and BOM implement appropriate control measures and assign responsibilities for follow-through. For more details, please refer to the **Risk Management** section of the 2024 Annual Report.

SUSTAINABLE DEVELOPMENT GOVERNANCE AT KSB

RESOURCES FOR KSB'S SUSTAINABLE DEVELOPMENT

To effectively implement its sustainable development strategy, KSB must mobilize and optimize a diverse range of resources. These resources not only serve as the foundation for achieving the Company's Environmental, Social, and Governance (ESG) objectives, but also play a critical role in enhancing adaptability, fostering innovation, and generating long-term value.

HUMAN RESOURCES



People are a critical factor in KSB's sustainable value chain and represent a key resource enabling the Company to fulfill its responsibilities to shareholders and investors, the environment, society, and the community at large. Human capital development is considered an essential pillar of KSB's social responsibility - one of the three core pillars of sustainable development.

R&D CENTER



KSB continues to invest in research and development to enhance its competitiveness, diversify its products and services, better respond to market needs, and improve customer satisfaction.

In addition, the R&D Center plays a meaningful role in advancing the Company's sustainable development objectives.

LAND BANK AND INDUSTRIAL ZONE PLANNING



In response to actual demand for industrial land among manufacturing enterprises and the long-term potential for profit generation, KSB has designated portions of its land holdings for industrial zone development. This initiative not only aligns with regional economic trends but also significantly contributes to the Company's economic growth targets.

EXTRACTION AND PROCESSING EQUIPMENT



KSB has made bold investments in advanced technology and modern equipment for its mineral extraction operations. These investments are aimed at improving operational efficiency and productivity while minimizing environmental impact.

MINERAL RESOURCES



KSB possesses high-quality stone and kaolin reserves with large quantities in the region. The Company is also actively developing new resource areas to enhance productivity and ensure sustainable economic growth.



SUSTAINABLE STAKEHOLDER ENGAGEMENT AND MATERIAL ISSUES

Sustainable development is not only a goal but also a long-term commitment that KSB integrates into all aspects of its operations. The Company recognizes that maintaining strong, lasting relationships with stakeholders is the foundation for achieving this objective.

Each stakeholder group has distinct expectations and varying levels of influence on the Company's operations and conversely, KSB also impacts them in different ways. As such, the Company not only seeks to balance interests but also proactively engages in dialogue, cooperation, and active listening to foster harmony and drive shared value.

With mining and real estate development as its core business areas, KSB is committed to maximizing stakeholder value while minimizing negative impacts on the environment, communities, and society. Strategic environmental and social goals are embedded in the Company's business activities to ensure sustainable and harmonious development.



01. ENVIRONMENTAL COMMITMENTS

KSB is committed to responsible resource extraction, maintaining sustainable exploitation levels, and avoiding adverse impacts on ecosystems and the natural environment. Its environmental protection strategies include:

SUSTAINABLE USE OF NATURAL RESOURCES

- Maintaining extraction volumes within sustainable limits to avoid resource depletion and environmental degradation.
- Adopting advanced mining technologies to minimize disruption to natural landscapes and terrain.
- Rehabilitating and restoring mined areas through reforestation and landscape improvement efforts.

PROTECTION OF ECOSYSTEMS AND WATER RESOURCES

- Preventing degradation of lakes, rivers, and waterways; avoiding surface and groundwater contamination.
- Conducting regular water quality monitoring to ensure wastewater complies with environmental standards before discharge.
- Preserving biodiversity and preventing negative impacts on surrounding flora and fauna.

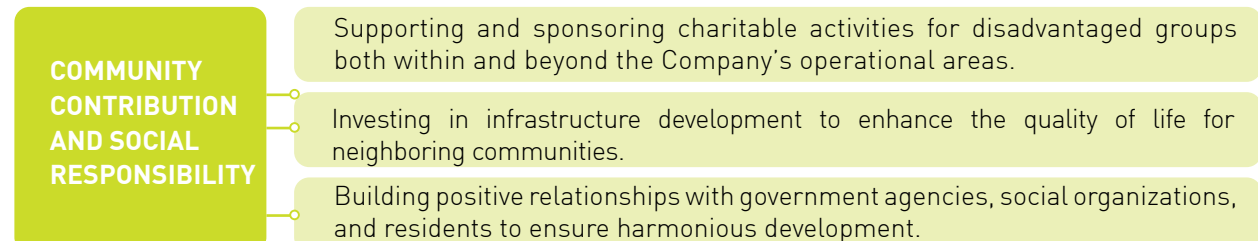
POLLUTION CONTROL AND GREEN TECHNOLOGY

- Minimizing emissions of dust, gas, and noise throughout production processes.
- Avoiding the overuse of hazardous chemicals to prevent soil, water, and air pollution.
- Promoting renewable energy use, electricity conservation, and resource efficiency to move toward greener production.
- Investing in modern waste treatment systems to ensure safe and compliant waste management practices.

SUSTAINABLE STAKEHOLDER ENGAGEMENT AND MATERIAL ISSUES

02. SOCIAL RESPONSIBILITY AND COMMUNITY ENGAGEMENT

Alongside business objectives, KSB prioritizes social responsibility, ensuring its operations generate meaningful benefits for employees and local communities.



03. ENGAGEMENT WITH CUSTOMERS, PARTNERS, AND INVESTORS

Beyond its environmental and social responsibilities, KSB is committed to building lasting, transparent, and fair partnerships with customers, business partners, and shareholders.



SUSTAINABLE STAKEHOLDER ENGAGEMENT AND MATERIAL ISSUES

STAKEHOLDER ENGAGEMENT

One of the core foundations of sustainable development lies in identifying and understanding the concerns and expectations of stakeholders. This process not only helps businesses shape appropriate strategies, but also fosters trust, strengthens partnerships, and promotes long-term sustainable value.

To gather and assess stakeholder concerns and expectations, KSB employs a variety of engagement methods. These interactions not only promote transparency and two-way communication but also contribute to the development of inclusive and practical sustainability strategies.

	CONSULTATION CHANNEL	CONCERNS AND EXPECTATIONS
CUSTOMERS	<ul style="list-style-type: none"> » Conferences » Communication channels » Polls » Internal publications » Website & email 	<ul style="list-style-type: none"> » Quality and price of products » Stability of supply and price of products » Safety of product and transportation process
CONTRACTORS/SUPPLIERS	<ul style="list-style-type: none"> » Meeting, presentation » Visiting factory, construction site » Website 	<ul style="list-style-type: none"> » Sustainable economic efficiency - supply opportunities, payment processes and solvency » Fairness in contract terms » Responsibility and management on supply chain » Safety of transportation process
EMPLOYEES	<ul style="list-style-type: none"> » Labor Conference » Labor union activities » Training programs » Internal communication channel 	<ul style="list-style-type: none"> » Regimes on salary, bonus and welfare » Working environment and career opportunities » Training program for capacity development » Occupational safety

	CONSULTATION CHANNEL	CONCERNS AND EXPECTATIONS
SHAREHOLDERS/INVESTORS	<ul style="list-style-type: none"> » GMS » Workshop, conference, IR activities » Website and media channels 	<ul style="list-style-type: none"> » Performance operating in the fields of economy, society and environment » Risk management » Information disclosure and transparency » Equity in rights and interests among stakeholders » Brand development and create new business opportunities
STATE AGENCIES	<ul style="list-style-type: none"> » Participate in periodic meetings, conferences and seminars organized by the Government, Ministries/Departments » Media » Official and unofficial documents 	<ul style="list-style-type: none"> » Compliance with the law » Occupational safety and sanitation » Contribute to the socio-economic development » Managing environmental issues
LOCAL COMMUNITY	<ul style="list-style-type: none"> » Meet face-to-face with local authorities and regulatory authorities to find out local community aspirations 	<ul style="list-style-type: none"> » The impact of production and business activities on the living environment of the local community » Career opportunities and benefits for local workers » Contribute to the local community » Social infrastructure » Compensation and reduction of environmental impacts

Consulting with key stakeholders enables the Company to promptly understand their concerns and expectations, thereby strengthening strategic alignment. In addition, stakeholder consultation supports the identification of key content areas for the Sustainable Development Report, ensuring it reflects the priorities and interests of stakeholders. Through this process, KSB is also able to pinpoint issues that may impact the Company's sustainable development strategy.

SUSTAINABLE STAKEHOLDER ENGAGEMENT AND MATERIAL ISSUES

MATERIAL ISSUES FOR THE SUSTAINABLE DEVELOPMENT REPORT

Beyond responding to stakeholder expectations and enhancing strategic cohesion, understanding and addressing the concerns of stakeholders allow KSB to identify material issues to be included in the Sustainability Report. This process also contributes to clarifying stakeholder inquiries and reinforcing the transparency and relevance of the Company's sustainability disclosures.



SUSTAINABLE MINERAL PRODUCTION AND EXTRACTION

- » Sustainable mineral extraction policy
- » Compliance with environmental protection laws - Impact mitigation management
- » Energy and water consumption management - Cost efficiency
- » Emissions, sewage, and waste management



EMPLOYEES

- » Workplace environment: modern, professional, safe, equitable, and sustainable
- » Occupational health and safety - a top priority with strict management



ECONOMIC CONTRIBUTIONS

- » Economic performance
- » Market presence
- » Green capital market activities
- » Community contributions



03

SUSTAINABLE MINERAL PRODUCTION AND EXTRACTION

Sustainable mineral extraction policy	48
Compliance with environmental protection laws - Impact mitigation management	50
Energy and water consumption management - Cost efficiency	52
Emissions, sewage, and waste management	55



SUSTAINABLE MINERAL EXTRACTION POLICY

The United Nations Commission on Environment and Development introduced the widely recognized definition of **“sustainable development”** in the Brundtland Report (Our Common Future) in 1987. According to this definition, sustainable development is “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Based on this concept, three core pillars must be considered to achieve sustainability: economic growth, environmental protection, and social responsibility.

The principles of sustainable development are reflected in investment activities that ensure economic profitability, technological appropriateness, environmental friendliness, and social responsibility.

In the context of mineral extraction, the principles of sustainable development are reflected in investment activities that ensure economic profitability, technological appropriateness, environmental friendliness, and social responsibility. Developing the mineral industry is an essential priority for developing countries like Vietnam. When approached in a responsible and strategic manner, it can effectively harness available resources and contribute to national economic growth.

However, mineral resources are finite and non-renewable. Their extraction often results in various environmental and social impacts, including the loss of vegetation cover, alteration of natural landscapes, soil erosion, surface and groundwater pollution, and air quality degradation. Furthermore, there is a risk of incidents that may severely affect human health and safety. For this reason, companies operating in the non-renewable resource sector must integrate the concept of sustainability into their operations and strategic decision making processes. Responsible companies can also pursue sustainability through the adoption of appropriate management initiatives and frameworks.

Based on these principles, KSB has established the following goals and commitments in its business operations:

01

Strict compliance with all legal regulations on mineral extraction and environmental protection throughout the project lifecycle from feasibility studies, licensing, operational phases to mine closure ensuring alignment with sustainable development principles.

02

Adherence to all applicable safety and health standards, with a commitment to zero environmental incidents and zero violations related to occupational safety and environmental protection that may result in regulatory penalties.

03

Effective management and mitigation of negative environmental impacts resulting from the Company's operations, including emissions, solid waste, and wastewater.

04

Integration of environmental protection into business practices, such as extracting resources within permitted limits, conserving electricity and water, and implementing appropriate waste treatment measures.

05

Contribution to the socio-economic development and institutional capacity of local communities in project areas



COMPLIANCE WITH ENVIRONMENTAL PROTECTION LAWS - IMPACT MITIGATION MANAGEMENT

Since its inception, KSB has upheld the principle of “not trading the environment for economic gains” as a foundational element of its development strategy. This commitment allows the Company to pursue economic growth while preserving resource reserves for future generations and minimizing adverse environmental impacts.

To realize this strategic goal, KSB prioritizes environmental considerations from the earliest stages of investment planning. This includes conducting thorough environmental impact assessments (EIAs) for all mineral extraction and processing projects, with a focus on screening out projects that involve outdated technology or pose high environmental risks.

At the same time, KSB places great emphasis on professional training for its management team and technical mining workforce. The Company continuously adopts scientific and technological advancements, boldly invests in infrastructure, and modernizes equipment to improve productivity and product quality while minimizing environmental impacts.

Throughout its mining and mineral processing operations, KSB maintains close cooperation with local authorities and communities, adhering to a spirit of transparency and full compliance with all legal regulations on mineral resource management. Specifically: All waste generated during extraction is properly collected and treated; Overburden and waste rock are stored at designated sites and reused for environmental rehabilitation; Wastewater from mining areas is directed through

drainage systems to prevent uncontrolled discharge into the environment; Dust and emissions are effectively controlled and mitigated; Transport vehicles operate within permitted load limits and are properly covered to prevent spillage during transit.

KSB ensures all business and production activities strictly adhere to environmental licensing, regulatory procedures, and reporting obligations. The Company fulfills all legal requirements, including: Obtaining environmental permits in accordance with current regulations; Maintaining contracts with licensed units for the collection and treatment of hazardous waste and domestic waste; Declaring and paying environmental protection fees for wastewater; Contributing to environmental rehabilitation deposits for mining sites; Conducting regular environmental monitoring as per legal commitments.

Pursuant to the provisions of the Law on Environmental Protection, all organizations and individuals conducting mineral exploration, exploitation and processing activities must comply with the requirements on environmental protection and environmental restoration.

All of KSB’s plants and facilities undergo mandatory environmental impact assessments and are subject to environmental protection commitments prior to operation. Environmental measurements and monitoring are conducted quarterly, covering various

indicators such as noise, microclimate, and workplace air quality. Results are reported to regulatory authorities to ensure strict compliance with environmental laws. In cases where corrective actions are required by authorities, KSB promptly and fully complies.

To mitigate the environmental impacts associated with mineral extraction and use, KSB continually innovates in extraction and processing technologies. The Company is moving toward automation, energy and resource efficient systems, and lower emission practices. KSB also invests in R&D for environmentally sound technologies and

maintains responsible extraction limits to avoid degradation of lakes, rivers, and ecosystems. The Company avoids the use of toxic chemicals and ensures that its operations do not contaminate water sources or food supplies.

Additionally, KSB is actively improving policies and mechanisms related to the responsible and efficient use of mineral resources. Environmental management activities are becoming increasingly integrated with the Company’s core business operations, reflecting a strategic balance between production and environmental stewardship.

IN 2024, KSB RECORDED ZERO VIOLATIONS OR PENALTIES RELATED TO ENVIRONMENTAL PROTECTION REGULATIONS.



ENERGY AND WATER CONSUMPTION MANAGEMENT - COST EFFICIENCY ENERGY CONSUMPTION

ENERGY CONSUMPTION

In addition to strictly complying with environmental protection regulations, KSB is fully committed to minimizing the use of energy and water resources as part of its strategy to reduce operational costs, enhance business efficiency, and conserve natural resources. The Company has gradually replaced outdated, energy-intensive equipment with more modern, energy efficient alternatives, integrated automation technologies into its production processes, and applied variable frequency drives to control motor speeds based on actual operational requirements.

KSB also actively promotes internal communication campaigns on energy saving practices to raise employee awareness and encourage environmentally responsible behavior. These efforts not only help mitigate the environmental impact of operations but also reduce production costs and improve overall performance. Employees are further encouraged to propose energysaving initiatives and promote the adoption of advanced technologies in business operations to enhance productivity and operational efficiency.



ENERGY-SAVING SOLUTIONS DURING USAGE

AIR CONDITIONING SYSTEM

- » Perform regular maintenance and servicing of equipment.
- » Maintain indoor temperatures at 25-27°C to reduce the temperature difference between indoor and outdoor spaces.
- » Optimize room layout to minimize direct exposure to solar radiation.
- » Switch off all air conditioning units after 5:00 PM.

LIGHTING SYSTEM

- » Replace low-efficiency lighting (e.g., incandescent bulbs, magnetic ballasts) with energy-efficient options such as compact fluorescent lamps (CFLs) and electronic ballasts.
- » For outdoor lighting, use automated control systems based on time schedules or ambient light sensors.



ENERGY-SAVING SOLUTIONS DURING OPERATIONS

01

Operate and manage energy systems based on actual demand to avoid unnecessary consumption.

02

Encourage employees to continue developing innovative energy-saving initiatives.

03

Conduct regular inspections and maintenance of machinery to improve energy efficiency, enhance production capacity, and ensure uninterrupted business operations.

ENERGY AND WATER CONSUMPTION MANAGEMENT - COST EFFICIENCY ENERGY CONSUMPTION

WATER CONSUMPTION

Water is a vital resource for both production and daily life, and must be managed and used in an efficient and responsible manner. Guided by the philosophy that “water is central to sustainable development goals,” KSB has adopted a range of measures to safeguard this critical resource, including water-saving practices, increased recycling and reuse, and ensuring that wastewater is treated to meet regulatory standards.

KSB uses water for both domestic and industrial purposes, with its supply provided by the Binh Duong Provincial Water Supply and Sewerage Company. Water consumption is calculated based on monthly water bills and adjusted according to the actual production output for each month. The Company maintains strict control over wastewater and waste treatment processes to minimize environmental impacts and ensure that its business operations and production facilities do not harm the surrounding environment or local biodiversity.

KSB has invested in a comprehensive wastewater treatment system and post-treatment reservoirs, allowing treated water to be reused for purposes such as watering plants and suppressing dust on internal roads-replacing the need for tap water. These efforts have significantly reduced overall water consumption and contributed to the protection of natural water resources.

To further enhance water efficiency, the Company organizes production schedules in a scientific and continuous manner to reduce the frequency of equipment cleaning and, consequently, the volume of water used. In addition, routine inspections of the water supply system are conducted to detect and prevent leaks, ensuring that water is not wasted during operations.

AMOUNT OF WATER USED AT SOME TYPICAL UNITS

Business Unit	Unit	2020	2021	2022	2023	2024
Phuoc Vinh	m ³	114,779	112,432	83,901	-	-
Tan My	m ³	121,505	48,030	95,238	89,231	83,822
Phuoc Hoa	m ³	129,023	18,399	-	-	-
Minh Long	m ³	544	600	-	-	-

EMISSIONS, SEWAGE, AND WASTE MANAGEMENT

MINING OPERATIONS

Air pollution mitigation measures are routinely implemented, such as spraying water at dust-generating areas of the stone crushing machines, watering roads used for transportation, and planting trees around the mine, factory, and production areas. Trucks are loaded to the correct weight and size, tarps are used to cover cargo securely, and transportation routes are regularly cleaned.

EMISSION, WASTE WATER AND WASTE management activities help protect human health, protect the environment, save resources, adapt to climate change and move towards sustainable development.

OFFICE OPERATIONS

KSB regularly disseminates environmental hygiene regulations and workplace cleanliness protocols to all employees. Even small individual actions can make a significant contribution to environmental protection efforts. Maintaining a clean workplace not only protects the health and safety of employees but also contributes to safeguarding the environment.

Additionally, the Company monitors and upgrades its wastewater treatment systems regularly, ensuring that machine inspection, maintenance, and calibration activities are performed to enhance equipment efficiency and lifespan, while minimizing negative environmental impacts.



EMISSIONS, SEWAGE,
AND WASTE MANAGEMENT

EMISSION REDUCTION IN ENERGY CONSUMPTION AND SUPPLY

KSB actively communicates about energy saving within the company to raise awareness of each employee to minimize negative impacts on the environment.

Efforts to reduce environmental pollution emissions are carried out through the minimization of emissions from transportation vehicles and machinery. The Company’s operations primarily generate electricity and diesel fuel (DO) consumption for machinery used in extraction activities.

To optimize energy use, reduce greenhouse gas emissions, and enhance business efficiency, KSB has proactively implemented several emission reduction solutions, including energy savings, the adoption of advanced technologies to improve equipment productivity, and reducing energy consumption.

KSB encourages employees to propose energy-saving initiatives and promotes the application of scientific and technological advances in



production to improve efficiency, reduce costs, and limit greenhouse gas emissions. These efforts are integral to KSB’s commitment to reducing environmental pollution and improving overall business performance.

ENERGY/FUEL CONSUMPTION & CO₂ EMISSIONS

Type of fuel, energy	Unit	2021	2022	2023	2024	Increase/Decrease (%)	CO ₂ emission factor	CO ₂ emissions (tons)
Electricity	Kwh	19,043,972	13,780,571	7,937,346	6,834,797	-13.89%	0.6766 tCO ₂ /MWh	4,624.42
DO Oil	ton	273.2	112.3	24.6	8.2	-66.67%	3.165 tCO ₂ /ton	25.95



ELECTRICITY CONSUMPTION & CO₂ EMISSIONS AT SOME TYPICAL UNITS

Business Unit	Unit	2021	2022	2023	2024	Increase/Decrease (%)	CO ₂ emission factor	CO ₂ emissions (tons)
Phuoc Vinh	Kwh	7,643,600	7,345,900	603,900	314,752	-47.88%	0.6766	212.96
Tan My	Kwh	4,442,038	5,992,611	5,575,638	6,384,101	14.50%	0.6766	4,319.48
Phuoc Hoa	Kwh	142,880	77,240	2,800	3,075	9.82%	0.6766	2.08
Office and Waterworks	Kwh	136,490	157,460	157,460	132,869	-15.62%	0.6766	89.90
Total	Kwh	12,557,078	13,780,571	6,392,878	6,834,797	7.81%	0.6766	4,624.42

WASTEWATER AND WASTE MANAGEMENT

Integrated solid waste management activities help protect human health, safeguard the environment, conserve resources, adapt to climate change, and contribute to sustainable development.

KSB regularly inspects and monitors its wastewater and waste treatment systems to ensure effective environmental protection measures. Specifically, wastewater analysis, monitoring, and measurement are conducted at discharge points and in the

working and production areas on a quarterly basis to promptly implement corrective actions if any parameters exceed the prescribed standards.

In addition, KSB collaborates with inspection teams for regular checks at the production and operational areas as well as the surrounding industrial zones where the Company operates. This ensures accurate and transparent assessment results.

An aerial photograph of a quarry or construction site. The foreground shows a large area of light-colored material, possibly sand or gravel, with several conveyor belts and processing equipment. In the middle ground, there are several buildings, including a large one with a green roof, and a parking lot with several vehicles. The background is filled with dense green trees and a body of water in the distance. The image is framed by a white border with rounded corners, and there are green leaves in the top right corner.

04

EMPLOYEES: STREAMLINED - ENGAGED - SUSTAINING COMPETITIVE ADVANTAGE

Workplace environment: modern,
professional, safe, equitable, and sustainable 60

Occupational health and safety - a top priority
with strict management 69

WORKPLACE ENVIRONMENT: MODERN, PROFESSIONAL, SAFE, EQUITABLE, AND SUSTAINABLE

KSB recognizes that a highly qualified workforce is a core driver of long-term competitive advantage-especially in an era of deepening global integration and intensifying competition. Therefore, the Company places strong emphasis on building a modern, professional, safe, and equitable working environment where every individual is respected, encouraged to reach their full potential, and inspired to innovate and create.

KSB continuously improves its compensation and benefits policies, ensuring competitive income while fostering an open, cohesive corporate culture where employees are empowered to share ideas and demonstrate their capabilities. The Company invests heavily in modern workplace infrastructure and the application of advanced technologies to enhance productivity and provide employees with a comfortable, efficient working environment.

In addition, KSB prioritizes training and professional development, equipping employees with the skills and expertise needed for long-term career growth. All employees are placed in suitable, stable roles under legally compliant labor contracts and are ensured a high quality of life, both materially and mentally.

KSB is committed to cultivating a friendly and sustainable work environment-where every employee not only performs effectively but also feels a deep sense of belonging, purpose, and motivation to grow alongside the Company.



225

PEOPLE
THE TOTAL NUMBER OF
KSB EMPLOYEES IN 2024



16.8

MILLION/MONTH
AVERAGE INCOME
IN 2024

SUSTAINABLE STRUCTURE – COHESIVE CULTURE THAT SUSTAINS COMPETITIVE ADVANTAGE

To maintain operational efficiency, KSB continues to streamline its organizational structure. In the past year, the Company laid off 27 employees as part of its restructuring efforts, while simultaneously recruiting 11 new staff to ensure a balanced and sustainable workforce. All departing employees were provided with full legal entitlements and support in accordance with labor regulations.

Criteria	Unit	2020	2021	2022	2023	2024
New recruits	Person	16	17	21	0	11
Terminated contracts	Person	53	46	35	69	27

An ideal workforce structure must be balanced, flexible, and efficient-aligned with the company's sustainable development strategy and long-term competitiveness. Such a structure not only enhances operational efficiency but also serves as a solid foundation for sustainable growth, talent attraction, and long-term employee retention. Despite ongoing economic challenges and a difficult business environment, KSB has maintained a high-quality workforce structure-one of its key competitive advantages in ensuring operational effectiveness moving forward.

KSB's workforce is structured according to the following principles: (1) A rational hierarchy and functional distribution; (2) A balanced ratio of personnel by specialization and educational background; (3) Workforce diversity that fosters integration and innovation; (4) Stability combined with flexibility to adapt to evolving business needs.



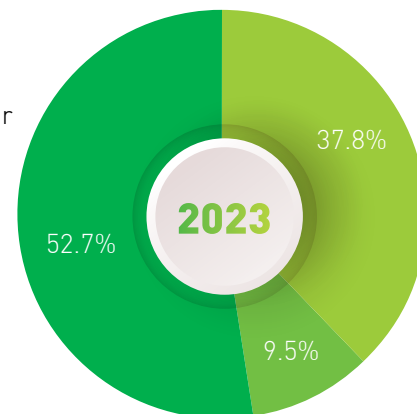
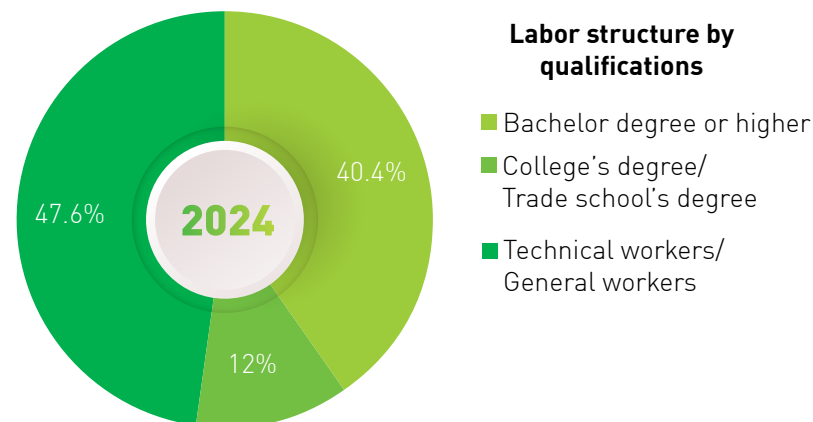
WORKPLACE ENVIRONMENT: MODERN, PROFESSIONAL, SAFE, EQUITABLE, AND SUSTAINABLE

SUSTAINABLE STRUCTURE – COHESIVE CULTURE THAT SUSTAINS COMPETITIVE ADVANTAGE

As of 2024, the Company recorded a significant increase in the proportion of employees holding a university degree or higher, with 91 employees-accounting for 40.4% of the workforce-compared to 37.8% in the previous year. Employees with college or trade school diplomas totaled 27, or 12%, while skilled workers and general laborers made up 107

individuals, representing 45.5% of the workforce. Given the nature of KSB's industry, a high proportion of technical and general labor is expected. However, it is noteworthy that employees with qualifications from vocational level and above account for nearly 55% of the total workforce-a remarkably high percentage for a manufacturing company in Vietnam.

Labor structure by qualifications	2020		2021		2022		2023		2024	
	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)
Bachelor degree or higher	115	32.0	105	31.7	103	33.2	91	37.8	91	40.4
College's degree/Trade school's degree	43	12.0	38	11.5	32	10.3	23	9.5	27	12
Technical workers/General workers	201	56.0	188	56.8	175	56.5	127	52.7	107	47.6
Total	359	32	331	100	310	100	241	100	225	100

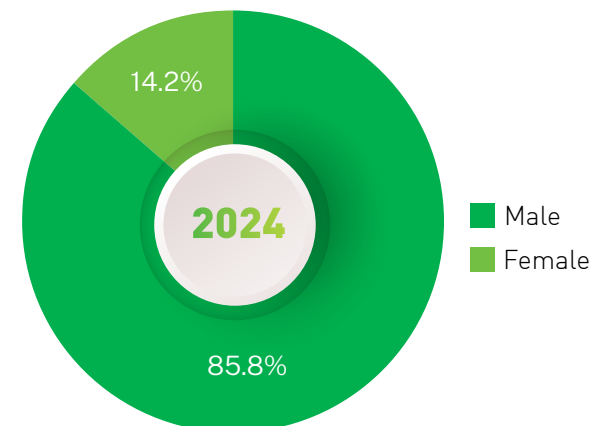


The male workforce represents the majority, accounting for 85.8% of the total, while female employees make up only 14.2%. This distribution is understandable given the nature of the construction and mining industry.

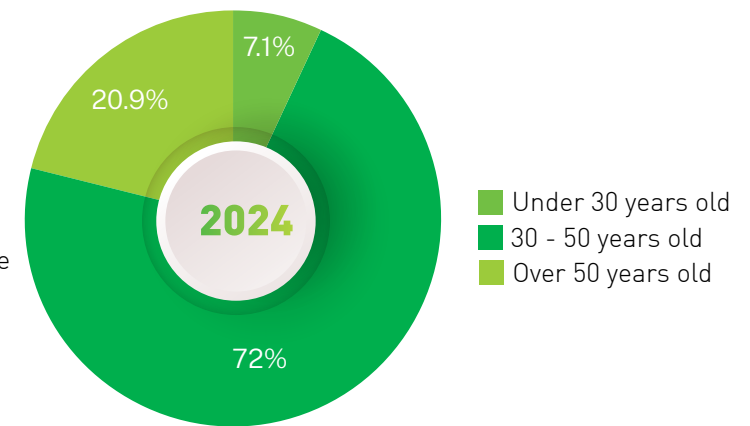
In terms of age, the majority of employees are between the ages of 30 and 50, representing nearly 72% of the workforce. This age group is considered to be at a mature stage in terms of experience, contributing significantly to the company's production and business operations. Employees aged over 50 make up 20.9% of the workforce, and they play a crucial role as a reservoir of experience, mentoring and guiding younger generations, ensuring leadership succession in the future.

Labor structure by	2020		2021		2022		2023		2024	
	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)	Quantity (person)	Ratio (%)
Gender										
Male	306	85.2	293	88.5	275	88.7	209	86.7	193	85.8
Female	53	14.8	38	11.5	35	11.3	32	13.3	32	14.2
Age										
Under 30 years old	40	11.1	17	5.1	21	6.8	13	5.4	16	7.1
30 - 50 years old	260	72.4	259	78.2	243	78.4	162	67.2	162	72
Over 50 years old	59	16.4	55	16.6	46	14.8	66	27.4	47	20.9

Labor structure by Gender



Labor structure by Age



WORKPLACE ENVIRONMENT: MODERN, PROFESSIONAL, SAFE, EQUITABLE, AND SUSTAINABLE

SALARY, BONUS, AND BENEFIT POLICIES - DRIVING FORCE FOR EMPLOYEE DEVELOPMENT

KSB applies a salary and bonus policy based on work performance and individual capacity, aiming to encourage the positive contributions of employees while ensuring competitiveness in the labor market.

COMPETITIVE AND TRANSPARENT SALARY SYSTEM

- » Salaries are determined based on the value of the work, qualifications, and skills, ensuring income is commensurate with employee capabilities.
- » The salary policy is benchmarked against the market and industry standards, ensuring competitiveness and fairness.
- » The Company's base salary is always higher than the regional minimum wage, improving the living standards of employees and reducing income inequality.

FLEXIBLE AND DIVERSE BONUS MECHANISM

- » **Performance-based bonuses:** Based on the work results of individuals and departments.
- » **Business performance bonuses:** Employees share in the company's success when it exceeds profit targets.
- » **Innovation and improvement bonuses:** Encourages employees to propose solutions that improve work efficiency.
- » **Holiday and year-end bonuses:** Contributing to increased income and boosting employee morale.
- » **ESOP stock option policy:** For long-term employees, enhancing motivation and commitment to the Company.



COMPREHENSIVE WELFARE BENEFITS, ENSURING EMPLOYEE WELL-BEING

- » **Full insurance coverage:** Participation in Social Insurance (SI), Health Insurance (HI), and Unemployment Insurance (UI) as per regulations, along with enhanced health insurance.
- » **Support for housing, transportation, lunch, fuel, and phone expenses, depending** on the job position.
- » **Financial support in times of hardship:** For employees facing difficulties such as accidents, illness, natural disasters, or fire.
- » **Employee family care:** Tuition support for employees' children, gifts for birthdays, weddings, and maternity leave.

RICH SPIRITUAL LIFE AND COMMUNITY ENGAGEMENT

KSB always cares for the employees' spiritual well-being through cultural, sports activities, and community engagement. Events such as New Year gatherings, International Women's Day, Vietnamese Women's Day, team-building, annual trips, and trade union programs are organized regularly. At the same time, a friendly and cohesive working environment is fostered to help employees fully utilize their capabilities, encourage teamwork, and build a corporate culture based on respect and cooperation.

	Unit	2020	2021	2022	2023	2024
Average salary/month	VND Million	14.2	13.5	14.2	9.8	14.5
Average income/month	VND Million	18.0	18.3	17.7	11.6	16.8

WORKPLACE ENVIRONMENT: MODERN, PROFESSIONAL, SAFE, EQUITABLE, AND SUSTAINABLE

EMPLOYEE-COMPANY RELATIONSHIP - COLLABORATION, RESPECT, AND LONG-TERM ENGAGEMENT

At KSB, the relationship between employees and the company is built on the foundations of collaboration, respect, and long-term engagement. Employees consistently treat each other with courtesy and friendliness, with no discrimination based on gender, ethnicity, or any other factors within the company. This fosters a united, open, and friendly working environment.

COLLECTIVE LABOR AGREEMENT – ENSURING RIGHTS AND RESPONSIBILITIES

KSB places great importance on the establishment and implementation of a Collective Labor Agreement, which formalizes an agreement between the workforce and the employer. The contents of the agreement include the rights, obligations, and responsibilities of both parties, contributing to harmonious labor relations and ensuring mutual benefits. This helps maintain long-term employee commitment and improves work efficiency.

EMPLOYEE CONFERENCES - LISTENING, UNDERSTANDING, AND ADJUSTING

In addition to the Collective Labor Agreement, the company and the Trade Union regularly organize Employee Conferences. These conferences provide an opportunity to listen to employees' concerns, aspirations, and challenges, allowing for timely recognition and appropriate adjustments. Feedback from employees serves as the basis for KSB to improve the working environment, enhance working conditions, and build a sustainable development foundation.

Through enhanced dialogue and listening, KSB not only maintains a strong relationship with employees but also builds a corporate culture that centers on people, aiming for sustainable growth and a harmonious balance of interests between the company and its employees.

TRAINING AND DEVELOPMENT OF HUMAN RESOURCES - A KEY FOCUS

KSB places great emphasis on the training and development of human resources to ensure that the workforce possesses high professional qualifications, meets job requirements, and is prepared for future leadership. This is a core element to maintaining a competitive advantage and ensuring the company's sustainable growth.

To build a highly skilled and professional workforce, KSB has heavily invested in training and nurturing talent. The company focuses on enhancing professional competencies, management skills, and practical expertise to ensure effective and stable business operations.

DIVERSE AND SPECIALIZED TRAINING PROGRAMS

Technical Training: Organizing training sessions to improve the skills of workers and technical staff. Management personnel and exemplary workers participate in advanced skill development courses hosted by professional organizations.

Management Training: Regular training courses for middle and senior management to improve leadership, human resource management, and strategic planning skills.

Skills Training: Regular safety training, operational safety, and maintenance courses for employees working in high-risk environments. This helps raise awareness and ensure safety during work.



WORKPLACE ENVIRONMENT: MODERN, PROFESSIONAL, SAFE, EQUITABLE, AND SUSTAINABLE

TRAINING AND DEVELOPMENT OF HUMAN RESOURCES - A KEY FOCUS

TRAINING BUDGET INVESTMENT

KSB consistently allocates a large training budget for various training programs tailored to different groups. In 2024, the company implemented numerous training programs with a total of 136 participants and an expenditure of 48 million VND. This effort ensures that all employees have access to timely and effective capacity-building programs.

KNOWLEDGE SHARING AND CONTINUOUS LEARNING

In addition to formal training courses, KSB organizes small-scale professional exchange sessions to provide employees with opportunities to share practical experiences, learn essential skills, and understand job requirements. This enhances the connection between departments and promotes a continuous learning culture.

No.	Criteria	Unit	2021	2022	2023	2024
1	Number of training courses	Course	3	3	1	1
a	Internal training	Course	1	-	1	-
b	Outside training	Course	4	3	0	1
2	Number of people attending training	Turn	439	174	208	136
a	Staff level	Turn	397	154	181	136
b	Management level	Turn	42	20	27	0
3	Number of training hours/employee	Hour	232	1.760	0.269	68
4	Costs for training activities		0.164	0.075	0.020	0.48
a	Planned costs for training	Billion VND	0.164	0.075	-	-
b	Actual training costs	Billion VND	0.165	0.075	0.020	0.036
c	Ratio of actual expenses/budget	%	101%	100%	-	100%

OCCUPATIONAL HEALTH AND SAFETY: A TOP PRIORITY WITH STRICT MANAGEMENT

Occupational health and safety (OHS) is one of the Company’s most rigorously managed areas, aimed at ensuring the best possible working environment for employees and maintaining uninterrupted business operations free from accidents or incidents. This is considered a critical factor in sustaining the Company’s stability, efficiency, and long-term development.

PROTECTIVE EQUIPMENT AND SAFE WORKING CONDITIONS

Employees are always equipped with adequate personal protective equipment (PPE) tailored to the nature of their work. The Company regularly inspects, maintains, and replaces PPE to ensure it meets safety and quality standards. Furthermore, all occupational safety and hygiene regulations are strictly adhered to, including the inspection and calibration of machinery, equipment, and materials subject to safety requirements.

SAFETY TRAINING AND AWARENESS

The Company conducts regular safety training programs for all employees, particularly those working in high-risk environments. The training covers accident prevention, emergency response skills, and proper use of protective equipment. In addition, regular sessions are held to provide hands-on guidance on machinery operation safety procedures, aiming to minimize the risk of occupational accidents.

OCCUPATIONAL SAFETY COMMUNICATION

Annual safety and security communication campaigns are implemented to raise awareness of workplace safety and community responsibility. The Company proactively collaborates with local authorities, clients, and employees to disseminate information, safety regulations, and risk prevention measures. Occupational safety inspections regularly commend the Company’s compliance, particularly in the management of explosives, fire prevention and control, and site security.

OCCUPATIONAL HEALTH CARE

The Company conducts routine health screenings and health classification for all employees. For female workers and those exposed to hazardous environments, specialized medical examinations are arranged to detect and address occupational health issues promptly. Additionally, the Company implements mental wellness programs to support employee well-being, encouraging long-term commitment and a healthy work-life balance.

05

ECONOMIC CONTRIBUTIONS: PROACTIVELY SHARING RESPONSIBILITY AMID ONGOING CHALLENGES

Economic performance	72
Market presence	75
Green capital market activities	76
Community contributions	77



ECONOMIC PERFORMANCE

DIRECT ECONOMIC VALUE GENERATED:

Decline amid a challenging business environment



546.6

— VND BILLION —
REPRESENTING A
15.5% DECREASE
YEAR-ON-YEAR

KSB experienced a year of both opportunities and challenges in 2024. On the positive side, the economy showed signs of gradual recovery, maintaining a relatively high growth trajectory. Notably, key national infrastructure projects such as Ring Roads 3 and 4, the HCMC-Thu Dau Mot-Chon Thanh expressway, and Long Thanh International Airport were accelerated, driving increased demand for construction materials, especially crushed stone and backfilling materials. In addition, persistent bottlenecks in the economy, particularly regulatory hurdles in the mining, industrial real estate, and housing sectors, were eased, creating a more open and enabling legal framework for investors and businesses.

However, KSB's business operations were still affected by tightened legal procedures and rising operational costs, including fuel prices, labor, and replacement materials.

Meanwhile, the real estate market covering both industrial and residential segments continued to face significant headwinds.

In 2024, KSB recorded net revenue from business operations of VND 401.3 billion, a decline of 24.1% compared to the previous year. Nonetheless, financial income, including interest from deposits and dividends rose sharply by 53.6% to VND 122.4 billion, which helped offset loan interest expenses and other operating costs to a significant extent.

In total, KSB generated VND 546.6 billion in economic value in 2024, representing a 15.5% decrease year-on-year. Despite this decline, the result remains commendable given the broader economic difficulties, during which many businesses faced bankruptcy or acquisition. This outcome reflects the concerted efforts of all KSB employees and the effective governance practices of the Company's leadership.

Criteria (VND Billion)	2020	2021	2022	2023	2024	Increase/ Decrease (%)
Net revenue from goods sold and services rendered	1,322.5	884.3	859.1	528.6	401.3	-24.1%
Financial income	63.0	102.7	93.9	79.7	122.3	53.5%
Other income	21.2	18.5	27.1	38.3	23.0	-39.9%
Total	1,406.7	1,005.6	980.1	646.6	546.6	-15.5%

ECONOMIC VALUE DISTRIBUTED

Enhancing stakeholder benefits



1,061.7

— VND BILLION —
REPRESENTING A SLIGHT IN-
CREASE OF 2.1% COMPARED TO
THE PREVIOUS YEAR

Distributed economic value is a key indicator that reflects a company's financial contributions to stakeholders across its value chain through its business operations. It is an important measure of a company's socio economic impact, transparency, and accountability in sharing created value with the community, employees, government, and other related parties. This approach represents a responsible business model that contributes to overall sustainable development. Beyond generating profits, the company extends this value to a wide range of stakeholders from employees and suppliers to communities and the nation.

In 2024, KSB incurred total business operating expenses of VND 86.5 billion, a 39.3% decrease compared to the previous year, thanks to a strategic restructuring and streamlined organizational operations to better control costs. Notably, despite a challenging environment, the Company maintained its commitment to employee welfare, with total salary and bonus expenditures reaching VND 31 billion, only a slight 7.5% reduction year-on-year. While total costs declined, the average monthly salary per employee rose to VND 14.5 million, and average total monthly income reached VND 16.8 million, representing significant increases of 48% and 45%, respectively, compared to the previous year.



ECONOMIC PERFORMANCE

ECONOMIC VALUE DISTRIBUTED

Enhancing stakeholder benefits

KSB also continued to fulfill its financial obligations to capital providers in full and on time, as demonstrated by the settlement of both principal and interest payments. In 2024, financial expenses totaled VND 141.6 billion, the majority of which comprised interest costs.

In terms of economic value distribution to the broader community and society, KSB sustained its high level of contribution to the State Budget, with total payments amounting to VND 81.7 billion in 2024-an

11.0% increase over the previous year. The Company also remained actively engaged in community development, social welfare, and poverty alleviation programs, with total spending of VND 2.5 billion for these efforts.

In total, the economic value distributed to stakeholders by KSB reached VND 1,061.7 billion in 2024, , representing a slight increase of 2.1% compared to the previous year, despite the continued challenges in the business environment.

Criteria (VND Billion)	2021	2022	2023	2024	Increase/ Decrease (%)
Operating expenses	699.0	793.8	551.8	497.3	-9.9%
Employee salary and benefits	48.3	48.3	33.5	31.0	-7.5%
Financial expenses	94.6	135.1	160.6	141.6	-11.8%
<i>Interest expenses</i>	<i>94.6</i>	<i>135.1</i>	<i>160.6</i>	<i>141.5</i>	<i>-11.9%</i>
<i>Cash dividend</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Capital expenditure	173.0	509.0	217.9	307.6	41.2%
Contribution to State budget	141.2	133.5	73.6	81.7	11.0%
Contributions to the community and society	5.7	3.1	2.5	2.5	0.0%
Total	1,161.8	1,622.8	1,039.9	1,061.7	2.1%

MARKET PRESENCE

Despite the challenging economic landscape and ongoing difficulties in KSB's business sectors, the Company continuously evaluates and implements restructuring initiatives to optimize operational efficiency. However, maintaining stable employment and income for workers remains a top priority across all circumstances. Employee retention is only sustainable when compensation is fair and commensurate with contributions. In addition, the development of a local workforce is a meaningful way to contribute directly to the communities where KSB operates.

As such, KSB strives to ensure the well-being of its employees, which is particularly reflected

in its salary and welfare policies. In addition to monthly wages, employees also receive various forms of support including gifts, allowances, and bonuses throughout the year as a way to motivate the workforce and share in the value they help create. These efforts contribute to improving local living standards and promoting economic development in surrounding communities.

This approach is aligned with the principles of good corporate governance and supports the broader goals of sustainable development. Offering wages above the regional minimum also helps eliminate inequality, including gender pay gaps and income disparities across geographic regions.



GREEN CAPITAL MARKET ACTIVITIES

In vietnam, green finance has gained significant momentum and plays an important role in promoting green growth and advancing sustainable development goals.

At COP26 and COP27, Vietnam made strong international commitments, notably setting a target of achieving net-zero carbon emissions by 2050. The country has also launched the National Green Growth Strategy for the 2011-2020 period with a vision to 2025, focusing on three key objectives: reducing greenhouse gas emissions, minimizing environmental pollution, and promoting green production.

These national goals have led to a gradual shift from traditional capital markets to green capital markets, creating a more impactful and sustainable financial channel for implementing the green growth strategy.

KSB recognizes that achieving sustainable development requires harmonizing economic growth targets with environmental, social, and community responsibilities. Therefore, the Company actively reviews and adjusts its operational processes to minimize negative environmental and social impacts. KSB also invests in advanced technologies to both reduce adverse effects and enhance productivity, while increasing R&D investments to develop new products such as manufactured sand to help ease the pressure on natural resources.



COMMUNITY CONTRIBUTIONS

KSB regularly engages in activities that support the material and spiritual well-being of local communities, such as creating employment opportunities for local workers and organizing charity programs to assist disadvantaged people in the areas where it operates. These community initiatives are consistently embraced by the Company's leadership and employees, reflecting a shared commitment to social responsibility.

Disaster relief following Typhoon Yagi in Northern Vietnam

In September 2024, KSB contributed VND 300 million to support residents in Northern Vietnam affected by Typhoon Yagi. This donation came from both the Company's budget and voluntary employee contributions, reflecting a collective effort to alleviate hardship and help disaster-stricken communities rebuild their lives.

Tribute ceremony for fallen national heroes

On July 19, 2024, in honor of the 77th Day of War Invalids and Martyrs (July 27, 1947 - July 27, 2024), KSB's leadership and staff held a flower and incense offering ceremony at the Binh Duong Provincial Martyrs' Cemetery. This annual tradition expresses deep gratitude for the sacrifices made by national heroes in defense of the country.



KSB Community Development Fund

Established in 2018, the Fund is dedicated to supporting education, healthcare, families of veterans, and vulnerable groups. Over the years, it has implemented a range of initiatives including scholarship programs, construction of community houses, disaster relief efforts in Central Vietnam, and donations of medical equipment to local healthcare facilities.

In 2024, the Company continued to prioritize social initiatives, particularly in education, healthcare, and local community support. Total contributions to social welfare and community development reached VND 2.5 billion, affirming KSB's strong commitment to sustainable development and corporate social responsibility.


GRI REFERENCE

GRI standards	Disclosed information	Report content	Page number
ECONOMIC			
GRI 201	Economic performance	Economic performance	72
GRI 202	Market Presence	Economic performance	75
GRI 203	Indirect Economic Impacts	Economic performance	73-74
ENVIRONMENTAL			
GRI 302	Energy	Energy and water consumption management – Cost efficiency	52
GRI 303	Water	Energy and water consumption management – Cost efficiency	54
GRI 306	Effluents and Waste	Emissions, sewage, and waste management	55
GRI 307	Environmental Compliance	Compliance with environmental protection laws – Impact mitigation management	50




GRI standards	Disclosed information	Report content	Page number
SOCIAL			
GRI 401	Employment	Workplace environment: modern, professional, safe, equitable, and sustainable	60
GRI 403	Occupational Health and Safety	Occupational health and safety – a top priority with strict management	69
GRI 404	Training and Education	Workplace environment: modern, professional, safe, equitable, and sustainable	67-68
GRI 405	Diversity and Equal Opportunity	Workplace environment: modern, professional, safe, equitable, and sustainable	61
GRI 406	Non-discrimination	Workplace environment: modern, professional, safe, equitable, and sustainable	60
GRI 407	Freedom of Association and Collective Bargaining	Workplace environment: modern, professional, safe, equitable, and sustainable	60
GRI 408	Child Labor	Workplace environment: modern, professional, safe, equitable, and sustainable	60
GRI 409	Forced or Compulsory Labor	Workplace environment: modern, professional, safe, equitable, and sustainable	60
GRI 411	Rights of Indigenous Peoples	Workplace environment: modern, professional, safe, equitable, and sustainable	60
GRI 413	Local Communities	Community contributions	77
GRI 419	Socioeconomic Compliance	Compliance with environmental protection laws – Impact mitigation management	50

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