

Environmental and Social Due Diligence (ESDD) Summary

Issuer	CMC Corporation (“CMC”)
Use of CGIF’s guarantee	Construction and related expenses (excluding land acquisition) of CMC Creative Space Hanoi (“CCS Hanoi”), comprising a data center and an office building (“the Project”).
Countries of operations	Vietnam
Categorisation	Specific-purpose Corporate Bond (SCB) – B/C/C

Environmental and social management system (ESMS)	<p>CMC has developed an environmental and social management system (ESMS) based on CMC’s current environmental and social management practices, including health, safety, social, and environment policy, to ensure compliance with CGIF’s environmental and social safeguards (ESS). As fundamental components of the ESMS, CMC developed the following:</p> <ul style="list-style-type: none"> (i) Construction and operational E&S management frameworks (CESMF & OESMF) to guide project-level implementation of E&S mitigation and management measures during Project construction and operation. (ii) Stakeholder Engagement Plan and Community Grievance Mechanism will be implemented to provide communication channels to potential community and other stakeholders, and to record and report internal and external issues or complaints from relevant stakeholders, related to Project development and operations. (iii) Training Management Plan to ensure that the personnel designated to implement, manage and maintain the ESMS have the necessary knowledge and skills to effectively carry out their responsibilities under the ESMS.
Screening and identification of risks	<p>The environmental and social due diligence (ESDD) findings confirmed the main potential environmental and social impacts during construction of the Project are typical construction-related impacts including dust generation, air emissions, noise and vibration, domestic and hazardous waste generation, health and safety risks to construction workers and adjacent communities, and construction traffic impacts, During operations, CMC is solely responsible for facilities management (FM) of the Project, with potential FM and operational E&S impacts mainly from energy and water use, and domestic waste and wastewater generation. The ESMS includes management frameworks for the implementation of Environmental and Social Management Plans/Procedures to address and mitigate these potential impacts. As part of the Corrective Action Plan agreed with CGIF, CMC is implementing remedial actions to secure all updated government</p>

	<p>permits and approvals related to the Project’s construction. These risks are not deemed significant E&S impacts and support a category B rating for Environment.</p> <p>The Project land is located in a pre-developed commercial/industrial land with access to existing utility infrastructure (e.g. roads, water, electricity, drainage) and no additional land acquisition or relocation activities are expected. The ESDD confirmed no legacy land and involuntary resettlement (IR) issues associated with the Project land, supporting a category C for IR. Given the Project’s urban location and absence of ethnic minorities within the Project’s area of influence, the Project is classified as category C for Indigenous Peoples (IP).</p>
Institutional capacity, commitment and development	<p>CMC has appointed an ESMS Manager at the corporate level to ensure effective and consistent ESMS implementation. During the Project construction phase, the ESMS Manager is supported by the Project EHS Manager, who oversees ESMS implementation focusing on construction-related environmental, health, and safety management. During the Project operations phase, the ESMS Manager is supported by an EHS Officer under CMC’s building management unit (BMU) to implement and monitor ESMS implementation.</p> <p>As a post-issuance requirement, CGIF will provide high-level ESMS awareness training to relevant CMC personnel, including those with designated roles and responsibilities under the ESMS. Ongoing monitoring of the deployment of the ESMS, cascade to operational staff are a requirement of the financing agreement via CMC’s annual reporting to CGIF.</p>
Stakeholder communication, participation and consultation	<p>The ESMS includes an overarching community grievance management (CGM) framework to record, track, and address any potential E&S issues, concerns, or complaints from stakeholders associated with the Project development and operations, which can be part of CMC annual reporting to CGIF.</p>
Climate Change and Paris Alignment	<p>The Project (CCS Hanoi), being a new building complex is deemed Paris-aligned as CMC will adopt best efficiency measures and sustainable design features including energy-efficient design and operational optimization of general power/cooling systems in the Project (CCS Hanoi). CMC are not responsible for their tenant’s server/rack equipment selection and installation within the data centre and this is excluded from the ESDD assessment.</p> <p>The Project’s operational activities and location have low exposure to climate-related risks, such as urban flooding. The Project is situated within a developed industrial park with existing utility systems (i.e. drainage systems) minimizing climate-related risks.</p>
Reporting requirements	<p>CMC will report E&S performance to CGIF through the annual environmental and social safeguards performance report (ESSPR). The ESSPR will provide a summary of updates on the implementation of E&S</p>

	measures, progress, or closure of any corrective actions, incidents, or non-compliance issues and mitigation measures, alongside OHS performance and project progress.
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