

# Status Quo of 17 UN SDGs in Vietnam

Subjects: **Business, Finance**

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The United Nations cautions that the Sustainable Development Goals may not be met by 2030, as COVID-19, the financial and energy crises continue to take a toll. Developing nations are grappling with many challenges, including sluggish economic growth, surging inflation, widespread supply chain disruptions, mounting debt, and declining job prospects. Governments, policymakers, and businesses need to develop specific strategies to address these issues.

17 UN sustainable development goals

sustainability reporting

Vietnam

## 1. Introduction

To address sustainable development priorities, 193 nations met and signed on to the SDGs at the United Nations in New York in September 2015 <sup>[1]</sup>. These goals are established by a global partnership of governments, civil society, the private sector, and others to drive the world's transition toward the goals' achievements <sup>[2]</sup>. The plan for Sustainable Development includes 17 goals and 169 targets which set out a plan for all nations' sustainable development to achieve by 2030, as seen in **Table 1**. These 17 UN SDGs reflect the "state of the art" thinking of governments worldwide <sup>[3]</sup>.

Vietnam joined the United Nations on 20 September 1977 to receive support for war reconstruction and humanitarian assistance <sup>[4]</sup>. In May 2017, Vietnam released its National Action Plan (NAP) to show the effort of the Government to implement the Vietnam SDGs (VN SDGs). It was promulgated as per Decision 633/QĐ-TTg dated 10 May 2017 of the Prime Minister, in which the global goals of Vietnam towards 2030 were set, including 115 specific targets, as presented in **Table 2** <sup>[5]</sup>. For example, the following three extracts illustrate companies' initiatives to achieve SDGs:

**Table 1.** The Measurement of 17 UN Sustainable Development Goals (SDGs).

Goals	Measurement	Description
SDG1	No Poverty	End poverty in all its forms everywhere
SDG2	Zero Hunger	End hunger, achieve food security and improved nutrition, and promote sustainable agriculture
SDG3	Good Health and Well-being	Ensure healthy lives and promote well-being for all at all ages
SDG4	Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
SDG5	Gender Equality	Achieve gender equality and empower all women and girls
SDG6	Clean Water and Sanitation	Ensure availability and sustainable management of water and sanitation for all
SDG7	Affordable and Clean Energy	Ensure access to affordable, reliable, sustainable, and modern energy for all
SDG8	Decent Work and Economic Growth	Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all
SDG9	Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation
SDG10	Reduce Inequality	Reduce inequality within and among countries
SDG11	Sustainable Cities and Communities	Make cities and human settlement inclusive, safe, resilient, and sustainable
SDG12	Responsible Consumption and Production	Ensure sustainable consumption and production patterns
SDG13	Climate Action	Take urgent action to combat climate change and its impacts
SDG14	Life Below Water	Conserve and sustainably use the oceans, seas, and marine resources for sustainable development

Goals	Measurement	Description			
SDG15	Life on Land	Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reserve land degradation and halt biodiversity loss			
SDG16	Peace and Justice Strong Institution	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels			
Sustainable Development Goals	Components		Targets		
	UN SDGs	VN SDGs	UN SDGs	VN SDGs	
Goal 1. No Poverty	End poverty in all its forms everywhere	Similar	7 (1.1–1.5; 1.a–1.b)	4 (1.1–1.4)	
Goal 2. Zero Hunger	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	Similar	8 (2.1–2.5; 2.a–2.c)	5 (2.1–2.5)	
Goal 3. Good Health and Well-being	Ensure healthy lives and promote well-being for all at all ages	Ensure a healthy life and enhance welfare for all citizens in all age groups	13 (3.1–3.9; 3.a–3.d)	9 (3.1–3.9)	
Goal 4. Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Similar	10 (4.1–4.7; 4.a–4.c)	8 (4.1–4.8)	
Goal 5. Gender Equality	Achieve gender equality and empower all women and girls	Achieve gender equality; empower and create enabling opportunities for women and girls	9 (5.1–5.6; 5.a–5.c)	8 (5.1–5.8)	
Goal 6. Clean Water and Sanitation	Ensure availability and sustainable management of water and sanitation for all	Similar	8 (6.1–6.6; 6.a–6.b)	6 (6.1–6.6)	
Goal 7. Affordable and Clean Energy	Ensure access to affordable, reliable, sustainable, and modern energy for all	Similar	5 (7.1–7.3; 7.a–7.b)	4 (7.1–7.4)	
Goal 8. Decent Work and Economic Growth	Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all	Similar	12 (8.1–8.10; 8.a–8.b)	10 (8.1–8.10)	
Goal 9. Industry, Innovation, and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation	Develop a highly resilient infrastructure; promote inclusive and sustainable industrialization; and promote renovation	8 (9.1–9.5; 9.a–9.c)	5 (9.1–9.5)	
Goal 10. Reduce Inequality	Reduce inequality within and among countries	Reduce social inequalities	10 (10.1–10.7; 10.a–10.c)	6 (10.1–10.6)	
Goal 11. Sustainable Cities and Communities	Make cities and human settlement inclusive, safe, resilient, and sustainable	Promote sustainable, resilient urban and rural development; ensure safe living and working environments; ensure a reasonable distribution of population and workforce by region	10 (11.1–11.7; 11.a–11.c)	10 (11.1–11.10)	
Goal 12. Responsible Consumption and Production	Ensure sustainable consumption and production patterns	Similar	11 (12.1–12.8; 12.a–12.c)	9 (12.1–12.9)	
Goal 13. Climate Action	Take urgent action to combat climate change and its impacts	Respond in a timely and effective manner to climate change and natural disasters	5 (13.1–13.3;	3 (13.1–13.3)	

Sustainable Development Goals	Components		Targets	
	UN SDGs	VN SDGs	UN SDGs	VN SDGs
			13.a–13.b)	
<b>Goal 14.</b> Life Below Water	Conserve and sustainably use the oceans, seas, and marine resources for sustainable development	Similar	<b>10</b> (14.1–14.7; 14.a–14.c)	<b>6</b> (14.1–14.6)
<b>Goal 15.</b> Life on Land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss		<b>12</b> (15.1–15.9; 15.a–15.c)	<b>8</b> (15.1–15.8)
<b>Goal 16.</b> Peace and Justice Strong Institution	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels	Similar	<b>12</b> (16.1–16.10; 16.a–16.b)	<b>9</b> (16.1–16.9)
<b>Goal 17.</b> Partnership to Achieve the Goal	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Similar	<b>19</b> (17.1–17.19)	<b>5</b> (17.1–17.5)
<b>Total</b>	<b>17</b>	<b>10/17 VN SDGs are entirely similar to SDGs.</b>	<b>169</b>	<b>115</b>

"The Sustainable Development Goals call for global actions towards a sustainable future for all countries by 2030. As a leading technology corporation in Vietnam, FPT is ready to play its role in all 17 of these millennium goals."

[6]

While TNG Investment and Trading JSC (TNG) stated that:

"Aiming at sustainable development on all of the economic, social, and environmental aspects, TNG has developed and obtained some achievements in 2021, associated with the specific objectives of TNG as well as 17 UN sustainable development goals for the period of 2015–2030."

[7]

Similarly, Viet Nam Dairy Products Joint Stock Company (VNM) highlighted that:

"Achieving Sustainable Development Goals (SDGs) related to poverty, climate change, and food and nutritional security is a major challenge, given the significant impacts of climate change on all aspects of life. From now to 2030, there are only 12 years left to speed up. This requires urgent actions by countries along with cooperative partnerships between governments and stakeholders at all levels."

[8]

These quotes indicated that Vietnam companies had attempted to adopt and follow the 17 UN SDGs. However, it is not easy to incorporate the business model with SDGs, especially for companies in developing countries [9]. Besides, Pizzi et al. [10] and Silva [11] pinpointed that companies have struggled to reconcile their financial performance with Corporate Social Responsibility (CSR) practices, including SDG disclosures. That is why although SDGs are in their infant stages of implementation, there is an increasing number of studies examining different perspectives of SDGs toward sustainable corporate development to interpret the role of SDGs in sustainability reporting [12]. Nevertheless, several studies indicated that the relationship between SDGs and corporate reporting has barely been examined [13][14][15].

## 2. Status Quo of Adopting 17 UN SDGs in Vietnam

### 2.1. Adoption and Achievement of the Sustainable Development Goals (SDGs) by Vietnam

The Vietnamese Prime Minister's office approved the National Actional Plan to implement the Global Agenda 2030 for sustainable development (SD). The Plan was categorised into six intervention dimensions [16], including:

- Guiding the development of legal frameworks and policies on sustainable consumption and production.
- Promoting sustainable production.

- Greening the supply system.
- Promoting the sustainable export market.
- Changing consumption practices and supporting sustainable lifestyles.
- Advancing 3R (reduce, reuse, recycle) practices.

**Table 2** proves that the Vietnamese National Action Plan (NAP) has been implemented in the correct direction. Regarding the global level, according to the Sustainable Development Report 2015, Vietnam has not been engaged in SDGs, except for some Organization for Economic Co-operation and Development (OECD) countries, such as Finland, Denmark, Sweden, and Norway. By 2016, Vietnam started to commit to the 17 UN SDGs; however, the ranking was much below the average, at the 88th. Since 2017, the ranking of Vietnam on the index has considerably improved, thanks to the implementation of NAP. For example, Vietnam was one of 163 countries assessed in the 2022 SDG Index. Vietnam was ranked in 55th place with an overall index score of 72.8 [\[17\]](#), the same score as in 2022 (as presented in **Table 3**). Yet, its ranking was the 51st, which suggests that the average score among all nations has increased. Since 2015, East and South Asia have progressed more on the SDGs than any other region adopting sustainable goals. Among Southeast Asia, Vietnam has been ranked the 2nd country with the highest score on the SDG Index, just below Thailand for both years 2021 and 2022.

**Table 3.** Vietnam's Score on the SDG Index and Dashboard.

Year	Score	Ranking
2016	57.6	88
2017	67.9	68
2018	69.7	57
2019	71.1	54
2020	73.8	49
2021	72.8	51
2022	72.8	55

Besides Vietnam's National Action Plan on Sustainable Consumption and Production (2021–2030), the Vietnamese government has implemented several activities, such as various conferences, to ensure the country is on the right track for

## References

Government has implemented several activities, such as various conferences, to ensure the country is on the right track for SDGs implementation. For example, the Sustainable Development Goals and the Sustainable Business Goals was organized by the National Assembly. Bus. Strategy Environ. 2020, 29, 3220–3245), and the United Nations in Vietnam Systematic Literature Review: Bus. Strategy Environ. 2020, 29, 3220–3245), and the United Nations in Vietnam in December 2018. The conference covered different SDG topics (e.g., gender equality, decent work and economic growth, 2. Schevyvens, R.; Banks, G.; Hughes, E. The Private Sector and the SDGs: The Need to Move Beyond peace, and justice) [6].

Business as Usual. *Sustain. Dev.* 2016, 24, 371–382.

Although the Vietnamese Government has actively promoted the SDGs by developing a legal framework [19], there are limited tools to assess the adoption of SDGs at the micro-level, such as the corporate level. It is challenging to examine the process

4. of adopting the SDGs for a particular firm operating across the sectors, even for listed firms on the stock exchange.

## 2.2. Current Status of SDG Disclosures

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Firstly, **Table 4** records the descriptive statistical results of the adoption of the 17 UN SDGs of the selected sample. It

6. FRT Corporation Annual Report 2021. Available online: <https://bctn2021.frt.com.vn/en> (accessed on 26 July 2022).

Carbapenem that firms operating in developing countries intend to incorporate the goal of solving poverty and contributing to economic growth rather than making a significant effort to focus on various aspects of SDGs, like climate change. Since the transition to a low-carbon economy is already underway (20), thus, finding outlines that there is a need for companies in the developing world to act seriously on fighting climate change.

8. Viet Nam Dairy Products Joint Stock Company Annual Report 2018. Available online: [https://www.vinamilk.com.vn/static/uploads/bc\\_thuong\\_nien/1553157661-](https://www.vinamilk.com.vn/static/uploads/bc_thuong_nien/1553157661-)

SDGs Measure	No. Obs	Mean	Median	Std. Dev	Min	Max	Skewness	Kurtosis	Normality Test of Kolmogorov-Smirnov		
									Statistic	df	Sig.
Poverty	700	0.69	1.00	0.67	0.00	3.00	0.61	-0.11	-0.05	699	0.95
Hunger	700	0.52	0.00	0.63	0.00	2.00	0.81	-0.36	-0.18	699	0.86

20 July

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1	SDGs Measure	No. Obs	Mean	Median	Std. Dev	Min	Max	Skewness	Kurtosis	Normality Test of			020,
										Kolmogorov-Smirnov	Statistic	df	Sig.
1	Health	700	0.50	0.00	0.63	0.00	4.00	1.24	2.12	-0.11	699	0.90	ormed
1	Education	700	0.48	0.00	0.62	0.00	3.00	1.20	1.49	-0.18	699	0.85	
1	Gender	700	0.17	0.00	0.43	0.00	2.00	2.66	6.58	-0.26	699	0.79	
1	Water	700	0.38	0.00	0.55	0.00	3.00	1.22	1.08	-0.14	699	0.89	
1	Energy	700	0.46	0.00	0.58	0.00	3.00	0.92	0.33	0.13	699	0.90	019, 236,
1	Economy	700	1.12	1.00	0.86	0.00	3.00	0.14	-0.94	0.00	699	1.00	
1	Industry	700	0.18	0.00	0.39	0.00	2.00	1.76	1.34	-0.10	699	0.92	
1	Inequality	700	0.15	0.00	0.36	0.00	1.00	1.93	1.73	0.20	699	0.83	
1	Cities	700	0.22	0.00	0.52	0.00	3.00	2.79	8.84	-0.15	699	0.88	view and
1	Production	700	0.25	0.00	0.48	0.00	2.00	1.64	1.74	0.24	699	0.81	
1	Climate	700	0.33	0.00	0.52	0.00	2.00	1.30	0.71	-0.22	699	0.83	
1	Ocean	700	0.18	0.00	0.39	0.00	2.00	1.91	2.29	-0.19	699	0.85	
1	Land	700	0.17	0.00	0.39	0.00	2.00	2.09	3.28	-0.29	699	0.77	ent
1	Justice	700	0.14	0.00	0.37	0.00	2.00	2.39	4.81	0.21	699	0.84	
1	Partnership	700	0.33	1.00	0.49	0.00	2.00	0.93	-0.60	0.15	699	0.88	
1													

18. Conference on National Assembly and Sustainable Development Goals. Available online:  
<https://vietnam.un.org/vi/node/8939> (accessed on 24 July 2022).

19. Nishitani, K.; Nguyen, T.B.H.; Trinn, T.O.; Wu, Q.; Kokubu, K. Are Corporate Environmental Activities to Meet Sustainable Development Goals (SDGs) Simply Greenwashing? An Empirical Study of Environmental Management Control Systems in Vietnamese Companies from the Stakeholder Management Perspective. *J. Environ. Manag.* 2021, 296, 113364.

20. Fankhauser, S. A Practitioner's Guide to a Low Carbon Economy: Lessons from the UK. *Clim. Policy* 2013, 13, 345–362.

Retrieved from <https://encyclopedia.pub/entry/history/show/125282>

Table 5. Descriptive Statistics by Firms.

Firm's No.	Stock Symbol	SDG1	SDG2	SDG3	SDG4	SDG5	SDG6	SDG7	SDG8	SDG9	SDG10	SDG11	SDG12	SDG13	SDG14	SDG15	SDG16	SDG17	Mean	Std. Dev	Range
1	QCG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	CTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NDN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	S99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	POM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TKU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	KLF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	PVI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	LIG	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0.06	0.24	1
10	PVL	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0.06	0.24	1
11	DNP	1	1	1	1	0	1	0	1	0	0	0	0	1	0	0	0	0	0.41	0.51	1
12	PTI	1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0.18	0.39	1
13	CEO	2	2	2	2	0	0	1	2	0	0	2	1	0	0	0	0	0	0.82	0.95	2
14	HHS	2	2	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0.35	0.79	2

Firm's No.	Stock Symbol	SDG1	SDG2	SDG3	SDG4	SDG5	SDG6	SDG7	SDG8	SDG9	SDG10 I	SDG11	SDG12	SDG13	SDG14	SDG15	SDG16	SDG17	Mean	Std. Dev	Range
15	SAM	3	0	1	3	0	3	3	3	0	0	0	0	0	0	0	0	0	0.94	1.39	3
16	HTP	0	0	0	0	0	3	0	3	0	3	0	0	0	0	0	0	0	0.53	1.18	3
17	PSI	1	0	0	0	0	1	1	3	0	0	0	0	0	0	1	1	2	0.59	0.87	3
18	IDJ	3	3	1	2	0	1	1	4	1	0	1	2	1	0	0	0	0	1.18	1.24	4
19	VC2	2	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0.35	1.06	4
20	STB	5	3	3	5	3	5	6	7	5	5	3	5	3	5	4	5	5	4.53	1.18	4
21	BII	4	4	0	1	0	4	4	5	0	0	0	0	4	0	0	0	0	1.53	2.03	5
22	MST	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0.29	1.21	5
23	VC7	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0.29	1.21	5
24	MBG	0	0	0	0	0	3	5	5	0	0	0	0	0	0	0	0	0	0.76	1.75	5
25	APS	5	0	5	1	0	0	1	5	0	0	0	0	1	1	1	3	3	1.53	1.91	5
26	KDH	4	0	0	0	0	4	6	6	0	3	0	1	5	0	0	0	0	1.71	2.37	6
27	SCR	4	4	0	1	0	4	4	6	0	0	0	1	3	0	0	0	5	1.88	2.18	6
28	HUT	4	2	1	2	0	0	0	6	0	0	0	1	1	0	0	0	0	1	1.7	6
29	SDT	6	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0.71	1.99	6
30	VC3	0	0	0	0	0	0	1	6	0	0	0	0	0	0	0	0	1	0.47	1.46	6
31	VNM	9	9	9	9	8	8	9	12	6	6	7	7	9	6	6	6	6	7.76	1.71	6
32	LAS	5	4	1	1	0	4	4	6	0	0	0	0	4	4	4	0	0	2.18	2.21	6
33	VIT	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0.35	1.46	6
34	PPC	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0.35	1.46	6
35	AMV	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0.35	1.46	6
36	PVT	6	6	6	6	6	0	6	6	0	6	0	0	0	0	0	6	6	3.53	3.04	6
37	DL1	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0.35	1.46	6
38	SRA	2	0	0	0	0	6	6	6	0	0	0	0	0	0	0	0	0	1.18	2.35	6
39	EIB	6	4	5	5	0	0	0	6	0	0	0	5	0	0	0	0	6	2.18	2.72	6
40	NVB	4	0	1	4	0	0	0	6	2	0	0	2	0	0	0	0	0	1.12	1.87	6
41	WSS	6	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0.71	1.99	6
42	ITA	0	0	7	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0.82	2.32	7
43	KBC	6	6	0	0	0	6	6	7	0	0	4	0	0	0	0	0	0	2.06	2.93	7
44	FIT	5	5	5	5	0	0	0	7	0	0	0	0	0	0	0	0	0	1.59	2.58	7
45	BCC	6	6	6	1	0	5	5	7	0	0	0	0	3	0	0	0	0	2.29	2.82	7
46	BTS	0	0	0	0	0	0	6	7	0	0	0	0	7	0	0	0	0	1.18	2.63	7
47	TNG	7	7	7	7	2	2	6	9	2	2	2	2	7	7	7	2	2	4.71	2.69	7
48	VCS	7	7	7	7	7	7	7	14	7	7	7	7	7	7	7	7	7	7.41	1.7	7
49	PLC	7	7	7	5	0	7	7	7	1	1	1	1	7	7	6	0	1	4.24	3.09	7
50	GMD	7	7	7	7	0	7	7	7	0	0	0	0	0	0	0	0	7	3.29	3.6	7
51	ACB	7	7	7	7	0	0	0	7	0	0	0	0	0	0	0	0	0	2.06	3.29	7
52	AGR	6	1	1	0	0	0	6	7	0	0	0	0	0	0	0	0	0	1.24	2.46	7

No.	Firm's Stock Symbol	SDG1	SDG2	SDG3	SDG4	SDG5	SDG6	SDG7	SDG8	SDG9	SDG10 I	SDG11	SDG12	SDG13	SDG14	SDG15	SDG16	SDG17	Mean	Std. Dev	Range
53	CTG	7	7	7	7	4	0	0	6	0	0	0	0	0	0	0	4	2.47	3.16	7	
54	OGC	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0.41	1.7	7	
55	VCB	7	7	7	7	0	0	0	6	0	1	0	0	6	1	1	1	2	2.71	3.08	7
56	IVS	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	0.41	1.7	7	
57	SHN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0.41	1.7	7	
58	TVC	2	0	0	2	0	4	4	7	0	0	0	0	7	0	0	0	0	1.53	2.48	7
59	FLC	3	3	1	2	1	1	1	8	5	0	8	0	3	0	0	0	0	2.12	2.64	8
60	HOM	7	7	4	1	0	4	6	8	0	0	0	7	7	1	3	0	0	3.24	3.17	8
61	VGS	4	0	4	0	4	0	0	8	0	4	0	0	4	4	4	0	4	2.35	2.47	8
62	GAS	4	4	4	4	0	3	3	8	0	0	0	0	0	0	0	0	0	1.76	2.41	8
63	MBB	7	7	7	7	0	0	1	8	1	0	0	0	0	0	0	0	7	2.65	3.46	8
64	DIG	8	7	3	3	2	5	2	11	3	2	3	3	2	2	4	2	3	3.82	2.56	9
65	DXG	7	2	2	1	0	0	3	9	7	0	7	0	7	0	0	0	7	3.06	3.4	9
66	PDR	11	7	5	7	4	5	5	13	5	5	5	4	4	4	4	4	5	5.71	2.57	9
67	NTP	6	5	5	5	5	7	7	14	5	5	5	7	5	7	5	5	5	6.06	2.22	9
68	BVH	7	6	7	7	6	5	6	12	4	5	3	6	10	4	4	9	5	6.24	2.33	9
69	VNR	3	2	2	3	2	2	2	9	0	2	0	0	3	2	2	2	2	2.24	1.99	9
70	MSN	5	5	0	0	0	5	6	10	0	0	0	5	0	5	0	0	0	2.41	3.18	10
71	PVD	8	6	6	6	2	2	6	12	2	2	2	4	2	6	6	2	6	4.71	2.82	10
72	BVS	6	0	5	5	0	6	6	10	0	0	0	0	5	0	1	5	6	3.24	3.23	10
73	HT1	6	6	6	3	0	4	4	11	0	0	0	0	4	4	3	0	0	3	3.14	11
74	CII	0	0	0	5	0	6	0	12	0	0	12	0	0	0	0	0	0	2.06	4.16	12
75	HQC	11	7	1	7	7	5	12	11	7	0	4	7	4	0	0	0	0	4.88	4.21	12
76	DPM	6	6	6	6	0	6	6	12	0	0	0	0	6	6	0	0	4	3.76	3.6	12
77	PVC	12	6	0	6	0	0	6	6	0	0	0	0	0	6	6	0	0	2.82	3.75	12
78	PGS	7	7	7	5	0	5	7	12	0	4	0	7	0	7	7	0	7	4.82	3.59	12
79	NT2	10	10	10	7	0	9	9	12	3	3	3	3	7	7	10	0	4	6.29	3.8	12
80	VND	7	0	7	1	0	3	3	12	0	0	0	0	2	0	0	0	7	2.47	3.62	12
81	DLG	2	0	1	0	0	0	5	13	0	0	7	0	6	0	0	0	0	2	3.67	13
82	NLG	8	8	3	9	0	8	0	13	0	0	5	0	7	0	0	0	0	3.59	4.37	13
83	VCG	9	8	5	0	0	6	6	13	0	0	0	3	1	0	0	0	2	3.12	4.03	13
84	SHS	6	0	0	5	0	4	4	13	0	4	0	0	7	0	4	4	4	3.24	3.51	13
85	OCH	4	4	3	0	0	1	5	14	0	0	8	0	4	1	0	0	0	2.59	3.79	14
86	ASM	14	14	6	4	0	0	0	14	7	0	7	0	0	0	0	0	7	4.29	5.44	14
87	KDC	7	7	7	7	0	10	10	14	0	0	0	6	1	0	0	0	0	4.06	4.67	14
88	SBT	10	10	10	10	10	10	10	11	5	5	10	10	10	0	0	5	10	10	5.34	14
89	HPG	11	11	11	7	0	6	6	14	5	3	7	7	3	6	0	5	5	6.29	3.82	14
90	PVS	8	8	7	7	0	7	7	14	0	0	0	7	5	4	4	0	6	4.94	3.93	14

No.	Firm's Stock Symbol	SDG1	SDG2	SDG3	SDG4	SDG5	SDG6	SDG7	SDG8	SDG9	SDG10	SDG11	SDG12	SDG13	SDG14	SDG15	SDG16	SDG17	Mean	Std. Dev	Range
91	TVD	7	7	7	0	0	7	7	14	0	0	0	0	3	2	2	0	7	3.71	4.13	14
92	FPT	13	13	7	13	0	0	7	14	7	0	0	7	7	0	0	0	7	5.59	5.4	14
93	BID	14	7	9	7	13	7	7	13	0	5	0	5	7	0	0	5	7	6.24	4.49	14
94	HCM	7	7	7	7	0	0	0	14	0	0	0	0	0	0	0	7	7	3.29	4.37	14
95	HAG	15	10	10	7	10	7	7	14	7	1	0	7	0	0	3	0	13	6.53	5.12	15
96	REE	6	3	8	10	0	11	13	15	0	6	0	7	9	0	0	0	7	5.59	5.05	15
97	SSI	7	0	7	7	7	0	2	16	7	7	0	7	7	7	7	5	7	5.88	3.84	16
98	TIG	8	8	7	1	0	1	1	21	1	1	1	3	1	0	0	0	1	3.24	5.34	21
99	HSG	14	14	13	13	6	6	6	21	6	6	7	14	0	0	0	6	6	8.12	5.85	21
100	VIC	7	7	22	21	7	5	7	17	7	3	21	7	0	0	0	3	6	8.24	7.4	22